
FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1920-21.

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In these accounts a pound sterling has been taken as the equivalent of ten rupees. Had this rate of exchange been realised the sterling equivalent of any rupee figure would have been found by dividing it by ten. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London being however Rs. 11·6183 per £, the sterling equivalent of the total figure against any head will work out as follows.—

(1) Indian rupee figure divided by the average rate, *plus*

(2) English sterling figure, *i.e.*, the rupee figure shown in the column "England" divided by ten.

NOTE.—The above formula will not apply in cases where an adjustment on account of exchange on the English expenditure is made on the Indian books. This adjustment consists in $\frac{\text{adding to}}{\text{subtracting from}}$ (in case of $\frac{\text{loss}}{\text{gain}}$ by exchange) the Indian rupee expenditure figures, the difference between the average and the conventional rate of £1=Rs. 10 on the *net* English expenditure. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent in such cases therefore will be obtained by dividing the total Indian and English rupee figure by the average rate given above. This formula will apply to—

(i) All figures against the commercial heads of Railways, Irrigation and Posts and Telegraphs and the capital head New Capital at Delhi on the expenditure side.

(ii) The total Net expenditure figure.

No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged
for the Year ended

REVENUE.		For details, vide page No.	AMOUNTS.
Principal Heads of Revenue—	Rs.		Rs.
Land Revenue	31,97,48,469		
Opium	3,53,41,234		
Salt	6,76,45,308		
Stamps	10,95,68,483		
Excise	20,48,65,359		
Customs	31,89,85,157		
Income Tax	22,19,28,478		
Other Heads	7,51,00,644		
Total Principal Heads		31	1,35,26,83,132
Interest		61	3,57,60,085
Posts and Telegraphs		71	9,62,00,476
Mint		71	73,48,084
Receipts by Civil Departments		87	3,55,57,236
Miscellaneous		109	12,35,10,461
Railways : Net Receipts		143	25,01,45,098
Irrigation		161	8,79,68,212
Other Public Works		203	76,18,590
Military Receipts		225	6,47,86,932
TOTAL REVENUE IMPERIAL AND PROVINCIAL			2,06,15,78,306
Deficit			26,00,85,276
TOTAL			2,32,16,63,582

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*,
31st March 1921.

EXPENDITURE.	For detail, <i>vide</i> page No.	AMOUNTS.
		Rs.
Direct Demands on the Revenues	31	22,27,14,381
Interest	61	12,75,80,455
Posts and Telegraphs	71	9,43,66,774
Mint	71	25,46,261
Salaries and Expenses of Civil Departments	87	44,90,21,028
Miscellaneous Civil Charges	109	12,74,97,667
Famine Relief and Insurance	131	1,50,00,000
Railways : Interest and Miscellaneous charges	143	19,37,65,251
Irrigation	161	7,01,79,256
Other Public Works	203	12,77,68,224
Military Services	225	88,23,24,251
Total Expenditure, Imperial and Provincial		2,31,27,63,488
<i>Add</i> —Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	271	7,66,34,510
<i>Deduct</i> —Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	271	6,77,34,416
Total Expenditure charged against Revenue		2,32,16,63,582

FINANCE AND REVENUE ACCOUNTS OF THE

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS
for the Year ended

RECEIPTS.	For details, <i>vide</i> page No.	AMOUNTS.
		R
Railway, Irrigation, and other Capital not charged to Revenue—		
Capital contributed by Railway Companies and Indian States towards outlay on State Railways	273	-57,16,214
Debt, Deposits, and Advances—		
Permanent Debt (Net incurred)	317	28,30,14,560
Temporary Debt (Net incurred)	317	24,03,92,938
Unfunded Debt (Net incurred)	317	2,90,60,125
Loans and Advances by Imperial Government (Net Repayments)	317	12,34,142
Loans and Advances by Provincial Government (Net Repayments)	317	1,27,405
Loans to Local Boards for Railway Construction	317	1,40,886
Remittances (Net)	317	15,29,849
Sterling Bills on London drawn	317	30,98,80,000
Total Debt, Deposits, and Advances		86,53,79,905
TOTAL RECEIPTS		85,96,63,691
R		
Opening Balance on April 1st, 1920—India	26,47,59,962	
England (£11,997,898) (a)	11,99,73,931	
	317	38,47,33,893
GRAND TOTAL		1,24,43,97,584

(a) Of this amount £561 represents the funds of the Gold Standard Reserve.

of the Imperial Government, in *India* and in *England*,
31st March 1921.

DISBURSEMENTS.	For details, vide page No.	AMOUNTS.
		R
Deficit		26,00,85,276
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	273	25,88,88,411
Outlay on Irrigation Works	273	66,88,195
Initial Expenditure on New Capital at Delhi	273	1,25,75,011
Total Capital Account Disbursements		27,81,47,117
Debt, Deposits, and Advances—		
Deposits and Advances (Net Repayments)	317	17,79,39,971
Sterling Bills on London paid	317	81,77,70,000
Total Debt, Deposits, and Advances		49,57,09,971
TOTAL DISBURSEMENTS		1,03,39,42,364
R		
Closing Balance on March 31st, 1921—India		13,88,56,901
„ „ England (£7,209,832) (b)		7,20,98,319
	317	21,04,55,220
GRAND TOTAL		1,24,43,97,584

(b) Of this amount £4,883 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oadh.	Number of Item.
			R	R	R	R	R	R	
Principal Heads of Revenue:									
Land Revenue	15	36	22,00,841	19,07,773	5,79,81,189	4,31,73,774	3,03,91,183	6,80,47,676	1
Opium	16	40	28,037	63,419	6,21,121	10,49,078	2,08,87,846	5,96,748	2
Salt	17	41	1,46,37,961	...	1,46,12,176	2,13,17,311	1,40,10,216	...	3
Stamps	18	43	14,61,814	6,68,619	1,80,22,611	1,80,02,637	2,83,29,174	1,49,08,815	4
Excise	19	44	40,82,413	10,87,678	5,13,66,904	4,60,67,813	1,06,67,683	1,80,48,162	5
Provincial Rates	20	45	689	503	...	...	87,436	2,56,772	6
Customs	31	47	1,67,069	...	1,95,39,259	11,33,02,237	12,09,18,895	6,03,772	7
Income Tax	22	54	91,30,746	5,31,770	1,06,19,284	6,79,02,289	8,39,75,291	93,72,900	8
Forest	23	56	11,62,151	2,19,779	53,81,246	68,98,685	21,84,741	87,79,781	9
Registration	24	58	84,276	75,365	80,68,746	14,56,081	26,84,284	12,69,236	10
Tributes from Indian States	25	60	19,92,910	...	44,06,521	13,44,912	67,701	3,61,500	11
TOTAL			3,55,27,203	48,67,631	19,77,39,388	35,03,05,580	33,21,14,378	12,31,28,156	12
Interest.	26	63	1,16,86,731	31,146	13,73,566	23,89,737	17,38,513	19,01,932	13
Posts and Telegraphs.	29	72	9,61,14,116	...	...	...	...	...	14
Mint	30	85	13,41,991	...	...	60,01,610	...	...	15
Receipts by Civil Departments:									
Law and Justice	33	93	10,67,619	3,01,505	10,19,438	15,12,676	30,05,894	15,23,954	16
Police	34	96	12,80,638	16,132	6,91,361	2,21,894	3,66,523	1,88,616	17
Ports and Pilotage	35	98	...	...	393	2,27,423	16,12,530	...	18
Education	36	100	85,986	25,931	10,69,041	6,63,782	11,10,164	7,48,912	19
Medical	38	102	48,109	230	6,93,553	6,82,290	6,16,109	1,07,956	20
Sanitation	38B	103	5,12,099	107	2,22,677	11,516	14,519	35,422	21
Agriculture	40	106	6,21,723	3,100	3,90,173	258,131	1,85,236	2,67,998	22
Scientific and Miscellaneous Departments	40B	105	6,05,676	62	22,49,928	2,04,478	10,11,676	31,080	23
TOTAL			40,51,899	3,62,457	71,26,894	37,88,091	78,22,941	29,02,298	24
Miscellaneous:									
Receipts in aid of Superannuation, etc.	43	119	6,74,374	21,090	2,63,708	8,80,250	2,33,857	2,71,818	25
Stationery and Printing	44	122	6,94,161	22,274	1,67,632	2,32,519	2,04,091	3,72,624	26
Exchange	45	124	...	...	...	...	...	...	27
Miscellaneous	46	137	1,20,38,688	1,97,410	7,25,931	38,92,895	16,66,369	6,86,487	28
TOTAL			1,39,97,416	2,13,774	11,67,261	50,05,867	20,05,267	12,80,959	29
Railways:									
State Railways (Gross Receipts)	52	149	80,92,89,163	...	...	...	...	...	30
Deduct—Working Expenses	52	149	54,51,37,461	...	...	...	...	...	31
Surplus profits paid to Companies, etc.	51	147	1,72,51,537	...	...	...	...	...	32
Net Receipts			24,69,00,175	...	...	...	...	...	33
Subsidiary Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	54	154	6,34,522	...	...	...	...	...	34
TOTAL			24,75,34,697	...	...	...	...	...	35
Irrigation:									
Major Works: Direct Receipts	57	166	...	11,76,816	3,46,560	2,73,691	2,99,896	1,28,18,273	36
Portion of Land Revenue due to Irrigation	61	174	...	1,06,342	1,10,05,428	16,05,372	...	21,43,316	37
Minor Works and Navigation	62	187	1,32,549	...	2,92,101	4,13,350	8,99,181	3,62,099	38
TOTAL			1,32,549	12,83,188	1,16,44,079	42,91,325	11,99,380	1,63,13,687	39
Other Public Works:									
Civil Works	65	205	2,40,106	1,70,312	10,35,699	19,62,770	8,93,867	6,37,423	40
Military Receipts:									
Army: Effective	67A	227	5,07,93,339	...	...	...	...	...	41
Non-Effective	67A	227	7,01,705	...	...	...	...	...	42
Marine	68A	262	79,66,768	...	...	...	...	...	43
Military Works	69	264	16,86,464	...	...	...	...	...	44
TOTAL			6,11,38,276	...	...	...	...	...	45
Total Revenue			47,11,63,960	69,08,807	22,00,67,076	37,48,47,810	34,67,74,886	14,44,14,866	46

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts

GOVERNMENT OF INDIA, FOR THE YEAR 1920-21.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1921.

Number of item.	Pnnjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	England, Sterling converted into Rs. at £1 = Rs. 10.	GRAND TOTAL.
	R	R	R	R	R	R	R	R
1	2,99,61,548	4,90,90,702	1,59,91,473	1,22,27,089	83,85,222	31,97,48,439	...	31,97,48,469
2	6,96,719	5,15,183	4,93,500	5,53,087	8,34,993	8,53,41,234	...	3,53,41,234
3	...	31,64,742	1,803	...	770	6,76,45,308	...	6,76,45,308
4	81,78,309	49,13,410	83,05,997	48,64,012	17,23,622	10,95,68,483	...	10,95,68,483
5	1,47,91,512	1,03,98,235	1,32,46,502	1,45,10,604	75,31,581	20,43,85,359	...	20,43,85,359
6	30,570	...	1,93,769	...	44,282	6,33,025	...	6,33,025
7	9,240	3,32,68,378	891	9,19,314	1,74,722	31,89,85,157	...	31,89,85,157
8	65,85,628	1,63,72,000	36,00,279	35,25,824	10,76,468	22,19,28,178	...	22,19,28,178
9	3,05,057	1,49,75,060	8,10,602	43,94,723	15,31,945	5,41,43,493	...	5,41,43,493
10	5,61,392	4,23,036	8,61,814	5,89,267	1,39,075	1,2,03,534	...	1,2,03,534
11	1,45,837	4,58,371	70,250	1,74,937	5,100	91,20,589	...	91,20,589
12	6,47,72,412	13,75,49,133	4,35,82,909	4,17,59,760	2,14,55,779	1,35,26,83,132	...	1,35,26,83,132
13	4,71,227	3,37,619	2,83,585	3,77,623	1,45,946	2,12,36,653	1,45,23,432	3,57,60,085
14	...	...	...	...	...	9,61,14,110	56,360	9,20,14,76
15	...	...	...	...	...	73,46,634	1,450	73,48,084
16	12,44,375	11,09,325	11,01,163	5,45,074	2,83,796	1,36,15,888	...	1,36,15,888
17	3,13,035	4,06,211	61,694	18,322	1,11,944	30,82,650	...	30,82,650
18	...	6,36,354	...	...	...	24,76,700	...	24,76,700
19	4,95,415	3,50,717	3,78,156	2,63,450	2,17,225	54,00,899	...	54,00,899
20	91,544	1,53,220	85,705	14,025	8,814	23,02,745	1,556	23,04,101
21	1,19,713	27,303	23,766	44,809	77,089	11,21,524	...	11,21,524
22	6,67,130	21,202	61,097	2,04,341	19,477	26,05,001	...	26,05,001
23	43,462	21,194	1,83,672	47,009	24,237	43,28,473	22,000	43,50,473
24	29,74,724	27,25,531	19,01,253	11,40,130	7,47,582	3,55,33,630	23,556	3,55,57,236
25	1,77,610	86,687	91,107	4,00,265	40,191	31,44,027	4,09,208	35,53,235
26	2,73,741	77,079	38,356	47,040	7,968	21,40,278	...	21,40,278
27	...	...	...	...	...	...	...	...
28	22,83,575	8,94,68,221	4,67,842	2,38,099	69,064	11,14,93,484	63,23,464	11,78,16,943
29	27,34,923	8,96,31,987	5,97,305	6,86,004	1,17,223	11,67,77,789	67,32,672	12,35,10,461
30	...	...	...	...	1,30,822	80,94,19,985	4,86,069	80,99,06,054
31	...	...	...	...	1,46,887	54,52,84,348	...	54,52,84,348
32	...	...	...	...	...	1,72,51,527	...	1,72,51,527
33	...	...	...	...	16,065	24,68,34,110	4,86,069	24,73,70,179
34	...	...	...	...	...	6,34,532	21,40,397	27,74,919
35	...	...	...	...	16,065	24,75,18,632	25,26,466	25,01,45,098
36	3,33,58,487	17,16,535	30,28,579	1,85,148	...	5,52,03,908	...	5,52,03,908
37	1,34,94,458	2,01,855	...	7,091	...	2,85,63,861	...	2,85,63,861
38	8,41,729	11,59,004	74,642	36,276	...	4,00,443	...	42,00,443
39	4,76,94,674	30,77,394	31,03,421	2,28,515	...	8,79,68,212	...	8,79,68,212
40	8,89,331	5,23,421	6,44,830	4,14,176	2,06,752	76,18,590	...	76,18,590
41	...	...	...	...	...	5,07,93,339	31,54,917	5,39,48,286
42	...	...	...	...	...	7,01,705	4,93,709	11,95,414
43	...	...	...	...	...	79,51,763	...	79,50,763
44	...	...	...	...	...	16,86,464	...	16,86,464
45	...	...	...	...	...	6,11,33,276	36,86,559	6,47,86,932
46	11,95,37,297	23,38,45,085	5,01,13,393	4,46,06,208	2,26,56,917	2,03,39,35,714	2,76,42,592	2,06,15,73,306

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Items.
Direct Demand on the Revenues:			<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>	
Refunds and Drawbacks	13	33	56,10,209	54,452	86,41,491	1,21,72,938	64,77,514	11,57,633	1
Assignments and Compensations	14	34	35,82,386	17,089	13,43,758	1,11,21,682	2,38,675	3,42,136	2
Charges in respect of collection, viz.:—									
Land Revenue	15A	39	10,64,469	9,46,074	1,80,16,075	1,35,69,450	74,88,170	1,35,65,207	3
Opium (including cost of Production)	10B	41	3,815	...	...	...	33,515	1,22,13,683	4
Salt (including cost of Production)	17B	42	30,23,479	...	21,94,605	33,46,751	2,93,104	...	5
Stamps	18	43	—11,11,055	31,956	3,89,454	3,61,689	7,84,481	2,95,081	6
Excise	19	44	1,79,092	38,435	24,92,581	88,99,472	12,34,186	6,31,633	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21A	53	...	...	6,48,526	22,94,478	17,29,519	...	9
Income Tax	22A	55	44,555	19,325	3,48,722	5,81,630	3,11,438	3,72,169	10
Forest	23	67	25,77,792	4,54,197	45,70,186	53,05,922	13,36,750	70,4,815	11
Registration	24	58	2,366	23,994	2,07,337	6,07,919	16,01,117	4,11,276	12
TOTAL			1,50,40,328	15,84,524	3,57,94,065	6,34,74,121	2,13,83,779	3,60,82,683	13
Interest:									
Interest on Debt			18,31,00,472	...	4,73,193	20,67,489	5,28,239	13,79,619	14
Deduct—Amounts chargeable to Railways			9,41,54,057	...	...	...	...	...	15
Amounts chargeable to Irrigation			2,20,57,565	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	65	6,68,88,850	...	4,73,193	20,67,489	5,28,239	13,79,619	17
Interest on other Obligations	28	69	1,77,75,841	226	4,29,816	7,27,371	5,77,325	9,75,708	18
TOTAL			8,46,64,691	226	9,43,014	27,94,860	11,05,564	23,55,327	19
Posts and Telegraphs	29	73	8,55,45,933	...	...	...	...	...	20
Mint	30	85	9,24,871	...	...	9,74,932	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	89	1,03,93,708	4,34,515	32,10,239	49,79,733	38,53,881	34,03,319	22
Law and Justice	33A	91	43,21,171	13,41,710	1,48,4,005	1,05,60,008	1,70,32,175	1,3,32,081	23
Police	34A	97	36,77,771	44,33,786	1,76,99,513	1,70,21,320	1,61,51,539	1,67,22,761	24
Ports and Pilotage	35A	98	...	...	52,300	1,02,547	16,18,906	...	25
Education	36A	100	14,66,933	9,99,057	1,33,0,974	1,43,97,420	1,08,99,521	1,19,29,778	26
Ecclesiastical	37	101	2,48,042	65,586	4,12,025	4,53,076	2,56,319	3,31,736	27
Medical	38A	102	16,00,961	2,42,293	4,14,432	59,46,241	38,19,316	2,31,526	28
Sanitation	38C	103	24,00,192	1,35,898	23,78,588	18,24,700	12,58,378	15,8,303	29
Political	39	104	2,44,99,480	46,06,457	1,80,971	12,58,971	77,855	1,84,660	30
Agriculture	40A	105	20,80,178	96,500	21,94,236	23,62,114	18,00,502	23,24,289	31
Scientific and Miscellaneous Depts.	40C	107	73,77,359	31,593	23,74,133	8,91,077	11,45,031	4,27,734	32
TOTAL			5,80,29,790	1,23,92,191	6,10,54,720	5,81,57,337	5,82,5,421	5,22,21,187	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	118	2,07,632	48,552	2,75,402	4,31,240	5,14,145	7,11,639	34
Civil Furlough and Absentee Allowances	42	118	2,92,656	...	29,231	52,575	74	193	35
Superannuation Allowances and Pensions	43A	121	19,63,804	2,39,743	58,44,984	44,35,859	39,48,204	42,70,345	36
Stationery and Printing	44A	122	23,90,949	1,99,437	40,44,220	34,80,301	20,46,078	17,55,904	37
Exchange	45	123	3,23,9,525	...	...	...	...	...	38
Miscellaneous	46A	129	62,33,324	4,97,153	7,19,638	10,82,826	3,86,775	4,94,083	39
TOTAL			4,39,20,791	9,24,965	89,13,175	94,83,801	69,95,276	7,21,267	40
Famine Relief and Insurance:									
Famine Relief	47	132	...	...	45,920	14,66,936	10,947	17,110	41
Construction of Protective Railways	48	133	—60,841	...	...	...	...	...	42
Construction of Protective Irrigation Works	48A	137	...	...	81,042	37,03,842	749	3,31,911	43
Reduction or Avoidance of Debt	49	139	64,26,110	...	...	...	...	...	44
TOTAL			63,65,269	...	1,24,362	51,70,778	11,695	3,49,021	45
Carried over			29,50,52,779	1,49,02,206	10,57,91,636	13,08,90,829	8,77,49,692	9,82,55,435	46

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1921—*contd.*

Number of Item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL, INDIA.	England. Sterling converted into Rs. at £1 = Rs. 10.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
1	7,20,599	15,42,167	3,30,530	5,39,339	1,35,775	3,23,89,677	...	3,23,89,677
2	1,02,699	200	92,909	25,63,853	49,985	1,94,56,175	....	1,94,56,175
3	73,82,165	76,94,141	37,40,403	53,91,037	21,31,240	8,09,88,431	30,488	8,10,18,869
4	...	...	...	...	...	1,22,51,073	12,201	1,22,63,274
5	...	49,560	77,066	...	958	92,90,523	40,839	93,31,362
6	2,32,023	1,24,191	2,32,019	1,33,929	57,950	15,81,013	36,3460	52,77,473
7	3,17,870	13,93,894	10,07,555	7,35,832	1,51,586	1,19,92,136	7,808	1,19,99,944
8	...	...	...	...	...	...	...	...
9	...	9,54,274	18,336	...	...	56,45,133	11,883	56,57,016
10	2,07,814	1,46,335	64,251	82,480	5,295	21,80,350	13,479	21,93,829
11	35,76,752	73,07,014	5,89,119	27,34,044	9,62,997	3,64,16,988	8,04,031	3,72,21,019
12	1,99,179	1,21,394	5,26,262	2,61,402	94,005	65,99,73	...	68,99,743
13	1,27,39,106	1,93,40,470	6,78,456	1,24,46,919	33,89,791	21,81,00,242	4,14,139	22,27,14,381
14	2,31,353	2,99,154	2,98,565	4,25,733	82,262	18,88,86,084	7,23,63,875	26,12,49,959
15	...	...	...	...	...	9,41,54,057	3,77,48,703	13,19,02,760
16	...	...	...	...	...	2,20,57,565	12,58,614	2,33,16,179
17	2,31,353	2,09,154	2,98,565	4,25,733	82,262	7,26,74,462	3,33,56,558	10,60,31,020
18	3,18,601	2,23,970	2,22,546	2,05,716	92,315	2,15,19,435	...	2,15,49,435
19	5,49,954	5,23,124	5,21,111	6,31,449	1,74,577	9,42,23,897	3,356,558	12,75,80,455
20	...	...	...	...	...	8,55,45,939	88,20,835	9,43,66,774
21	...	...	...	...	...	18,9,803	6,46,398	25,46,201
22	27,84,882	29,99,793	22,77,403	14,85,841	9,89,124	3,73,16,438	1,10,18,804	4,83,35,242
23	87,98,323	15,97,850	12,21,147	57,33,099	17,60,478	9,22,05,653	22,551	4,22,28,204
24	9,17,062	1,82,25,143	69,65,649	5,52,151	30,05,012	12,01,82,462	56,045	1,02,48,707
25	...	21,48,242	7,729	...	83,993	40,73,717	1,733	40,75,450
26	73,12,694	46,3,03	54,11,582	50,93,114	19,28,169	7,72,85,334	2,20,639	7,75,06,973
27	3,87,275	1,57,463	40,733	1,88,099	24,781	25,34,731	3,142	25,37,877
28	23,02,057	24,03,833	16,43,138	11,51,055	7,40,126	2,47,15,577	3,01,002	2,50,16,579
29	8,36,755	10,31,091	3,41,206	4,07,118	3,74,323	1,25,20,582	21,016	1,26,11,598
30	6,72,447	15,88,378	87,562	46,909	9,91,643	3,42,25,283	3,91,174	3,46,16,457
31	26,06,310	10,73,700	6,74,875	12,90,107	3,35,112	1,68,8,073	58,466	1,68,96,539
32	4,61,788	3,25,762	2,26,521	3,94,761	2,49,683	1,30,08,672	10,40,730	1,49,58,402
33	3,58,00,243	4,18,14,418	2,49,00,695	2,14,54,684	1,04,87,434	43,58,76,726	1,31,44,302	44,90,21,028
34	67,465	1,64,472	46,083	1,67,214	7,190	27,34,064	1,07,026	28,41,090
35	3,742	...	7,848	...	908	3,87,227	1,00,73,358	1,04,60,585
36	28,06,495	16,79,915	11,20,212	13,11,623	4,84,753	2,61,05,970	2,07,98,531	4,69,01,501
37	11,07,915	10,21,065	8,19,474	5,56,179	2,30,973	1,81,27,645	23,59,537	2,09,87,182
38	...	...	...	...	...	3,23,39,526	...	3,23,39,526
39	20,07,794	7,53,687	2,20,759	2,72,520	4,81,628	1,31,50,087	8,14,696	1,39,61,783
40	59,93,411	36,19,169	22,14,376	23,07,536	12,05,452	9,28,44,519	3,46,53,148	12,74,97,667
41	1,85,204	50,076	4,49,286	4,89,138	...	26,64,017	...	26,64,017
42	...	...	...	...	...	— 60,841	...	— 60,841
43	...	...	84,658	16,72,170	...	58,74,372	96,342	59,70,714
44	...	...	...	...	...	64,26,110	...	64,26,110
45	1,35,204	50,076	5,33,944	21,61,308	...	1,49,03,558	96,342	1,50,00,000
46	5,52,67,918	6,57,17,257	3,48,48,482	3,96,01,296	1,54,57,254	94,33,94,784	9,53,31,722	1,03,87,26,506

No. 3—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India. General.	North-West Frontier Province.	Madras	Bombay, including Sindh.	Bengal.	United Pro- vinces of Agra and Oudh.	Number of Items.
Brought forward from page 8.			<i>R</i> 29,50,52,779	<i>R</i> 1,49,02,206	<i>R</i> 10,67,91,636	<i>R</i> 13,03,60,829	<i>R</i> 8,77,49,692	<i>R</i> 9,82,55,435	1
Railways:									
State Railways:									
Interest on Debt	27	65	9,41,51,057	...	...	...	...	...	2
Annuities in purchase of Railways	53	151	54,33,346	...	...	...	...	...	3
Sinking Funds	53	151	4,38,526	...	...	...	...	...	4
Interest on Capital contri- buted by Companies	53	151	36,49,216	...	...	...	...	...	5
Subsidized Companies: Land, etc.	55	156	5,09,993	...	...	...	...	7,935	6
Miscellaneous Railway Ex- penditure	56	159	—70,05,547	...	...	...	...	...	7
TOTAL			9,71,79,591	...	...	...	...	7,935	8
Irrigation:									
Major Works:									
Working Expenses	58	167	...	9,73,187	23,04,324	28,40,382	2,55,922	47,90,273	9
Interest on Debt	27	66	—12,58,614	9,25,348	30,95,957	31,17,308	4,07,632	41,28,247	10
Minor Works and Navigation	63	191	1,20,626	99,349	41,32,282	43,48,386	26,86,939	7,67,468	11
TOTAL			—11,38,088	19,97,881	95,32,563	1,03,06,076	33,52,543	96,94,988	12
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	204	...	...	...	...	...	—4,830	13
Civil Works	66	209	60,63,800	31,47,366	1,18,72,919	2,21,45,438	1,67,64,579	1,14,18,877	14
TOTAL			60,63,800	31,47,366	1,18,72,919	2,21,45,438	1,67,64,579	1,14,18,987	15
Military Services:									
Army:									
Effective	67B	229	67,88,98,151	...	...	...	...	...	16
Non-Effective	67B	229	2,48,11,966	...	...	...	...	...	17
Marine	68B	263	83,20,160	...	...	...	...	...	18
Military Works	70	265	5,40,02,695	...	...	...	...	...	19
TOTAL			76,61,22,992	...	...	...	...	...	20
TOTAL EXPENDITURES, IM- PERIAL AND PROVINCIAL .			1,16,32,81,074	2,00,47,456	12,81,97,118	16,23,12,343	10,78,66,814	11,93,72,345	21
Add— Portion of Allotments to Provincial Gov- ernments not spent by them in the year	72	271	...	...	...	...	...	...	22
Deduct— Portion of Provincial Expenditure de- frayed from pro- vincial Balances	72	271	...	...	1,47,14,367	1,35,34,997	59,12,308	1,32,00,622	23
Total Expenditure charged against Revenue			1,16,32,81,074	2,00,47,456	11,34,82,751	14,92,77,346	10,19,54,506	10,61,71,723	24
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	74	281	8,30,66,137	...	...	...	...	...	25
Irrigation Works	76	290	...	3,53,400	7,60,050	39,601	17,86,097	18,62,476	26
Initial Expenditure on New Capital at Delhi Bombay Development Scheme	77	291	1,05,18,545	...	...	...	...	...	27
TOTAL	78A	295	...	...	...	64,52,447	...	...	28
			9,35,84,682	3,53,400	7,60,050	64,92,048	17,86,097	18,62,476	29

REVENUES of India, in India and in England, for the Year ended 31st March 1921.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	England. Sterling converted into Rs. at £1 = Rs. 16.	GRAND TOTAL.
1	₹ 5,52,57,918	₹ 6,57,17,257	₹ 3,48,48,482	₹ 3,90,01,296	₹ 1,54,57,254	₹ 94,33,94,784	₹ 9,53,31,722	₹ 1,03,87,26,506
2	...	...	...	...	...	9,41,54,057	3,77,48,703	13,19,02,760
3	...	...	...	...	...	(b) 54,33,346	(a) 13,35,73,960	3,90,07,306
4	...	...	...	...	...	(b) 4,38,526	27,09,768	31,48,294
5	...	...	...	...	...	36,49,216	2,11,50,806	2,48,00,022
6	...	...	...	...	5,112	5,23,040	...	5,23,040
7	...	...	...	...	295	-70,05,252	13,89,081	-56,16,171
8	...	...	...	...	5,407	9,71,92,933	9,65,72,318	19,37,65,251
9	1,31,41,100	8,80,175	16,43,088	6,67,749	...	2,75,05,200	13,843	2,75,19,043
10	73,31,465	9,26,338	20,29,353	12,54,531	...	2,20,57,565	12,58,614	2,33,16,179
11	16,40,121	42,76,380	4,13,374	7,91,009	66,150	1,93,44,034	...	1,93,44,034
12	2,21,12,686	60,82,893	40,85,815	28,13,289	66,150	6,89,06,799	12,72,457	7,01,79,256
13	...	19,51,576	...	...	21,701	19,68,447	...	19,68,447
14	1,58,47,643	1,58,72,805	79,66,510	95,16,421	49,16,142	12,55,32,441	2,87,337	12,57,99,777
15	1,58,47,643	1,78,24,381	79,66,510	95,16,421	49,37,843	12,75,00,887	2,67,337	12,77,68,224
16	...	...	...	...	...	67,88,98,151	7,73,32,372	75,62,30,523
17	...	...	...	...	...	2,48,11,966	3,18,61,445	5,66,73,411
18	...	...	...	...	...	83,20,180	57,34,883	1,40,54,063
19	...	...	...	...	...	5,40,02,695	12,72,559	5,53,65,254
20	...	...	...	...	...	76,61,22,992	11,62,01,259	88,23,24,251
21	9,32,18,247	8,96,24,531	4,69,00,807	5,13,31,006	2,04,66,654	2,00,31,18,395	30,96,45,093	2,31,27,63,488
22	...	7,66,34,510	...	...	...	7,66,34,510	...	7,66,34,510
23	66,80,122	...	45,91,000	82,15,347	8,35,653	6,77,34,416	...	6,77,34,416
24	8,65,38,125	16,62,59,041	4,23,09,807	4,31,15,659	1,95,81,001	2,01,20,18,439	30,96,45,093	2,32,16,63,532
25	...	...	...	...	...	...	...	...
26	6,24,114	1,13,765	—10	9,90,339	...	8,30,66,137	17,58,22,774	25,88,88,911
27	...	...	...	...	...	65,32,332	1,50,363	66,83,195
28	...	...	...	...	...	1,05,18,545	20,56,466	1,25,75,011
29	6,24,114	1,16,765	—10	9,90,339	...	64,52,447	...	64,52,447
						10,65,69,961	17,80,29,603	28,45,99,564

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1920-21 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—vide Account No. 74 B., pages, 234 and 235:—

East Indian Railway Annuity	279,870
Eastern Bengal Railway Annuity	27,874
Scind Punjab and Delhi Railway Annuity	85,544
Great Indian Peninsula Railway Annuity	568,189
Madras Railway Annuity	138,227
	1,099,704

(b) Represents adjustment of exchange on Sterling Expenditure in England.

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	SECRETARY OF STATE'S ACCOUNT.			HIGH COMMISSIONER'S ACCOUNT.			GRAND TOTAL.
	Stores for India.	Other Charges.	Total.	Stores for India.	Other Chargee.	Total.	
	£	£	£	£	£	£	£
Direct Demands on the Revenues:							
Charges in respect of collection, viz.—							
Land Revenue	205	2,836	3,041	3	...	3	3,044
Opium	3,611	22	3,633	—2,418	...	—2,418	1,220
Salt	1,980	127	2,107	1,977	...	1,977	4,084
Stamps	169,313	...	169,313	200,033	...	200,033	369,346
Excise	370	209	579	202	...	202	781
Customs	21	808	827	361	...	361	1,188
Income Tax . . . . .	...	1,348	1,348	...	...	...	1,348
Forest	10,758	64,809	75,567	4,746	...	4,746	80,103
TOTAL	186,268	70,247	256,505	204,909	...	204,909	461,414
Interest:							
Interest on Debt, other than that charged to Railways and Irrigation Works . . . . .	...	3,335,656	3,335,656	...	...	...	3,335,656
Posts and Telegraphs	394,049	—82,346	311,703	538,188	32,102	570,380	882,083
Mint	35,265	384	35,599	29,036	5	29,041	64,640
Salaries and Expenses of Civil Departments:							
General Administration	317,254	485,216	802,500	161,895	137,986	299,881	1,101,881
Law and Justice	689	393	1,082	1,156	17	1,173	2,255
Police	105	5,435	5,540	64	...	64	5,604
Poste and Pilotage . . . . .	...	173	173	...	...	...	173
Education . . . . .	...	11,938	11,938	...	10,076	10,076	22,014
Ecclesiastical . . . . .	...	314	314	...	...	...	314
Medical	16,953	1,442	18,395	11,704	2	11,706	30,101
Sanitation	98	1,063	1,161	941	...	941	2,102
Political	1,283	29,951	31,234	7,858	...	7,858	39,117
Agriculture	191	5,315	5,506	340	...	340	6,846
Scientific and Miscellaneous Departments	40,854	15,358	56,212	48,761	...	48,761	104,973
TOTAL	377,437	556,678	934,105	232,244	148,081	380,325	1,314,430
Miscellaneous Civil Charges:							
Territorial and Political Pensions	...	10,703	10,703	...	...	...	10,703
Civil Furlough and Absentee Allowances . . . . .	...	1,007,336	1,007,336	...	...	...	1,007,336
Superannuation Allowancee and Pensions . . . . .	...	2,079,696	2,079,696	...	157	157	2,079,853
Stationery and Printing	77,919	27,006	104,925	180,433	595	181,028	285,953
Miscellaneous . . . . .	...	75,530	75,530	...	5,931	5,931	81,470
TOTAL	77,919	3,200,230	3,278,149	180,433	6,683	187,116	3,465,315
Famine Relief and Insurance.							
Construction of Protective Irrigation Works	1,590	...	1,590	8,044	...	8,044	9,634
Carried over	1,072,508	7,080,849	8,153,357	1,192,851	186,961	1,379,815	9,533,172

IN ENGLAND for the Year ended 31st March 1921.

HEADS OF EXPENDITURE.	SECRETARY OF STATE'S ACCOUNT.			HIGH COMMISSIONER'S ACCOUNT.			GRAND TOTAL.
	Stores for India.	Other Charges.	Total.	Stores for India.	Other charges.	Total.	
	£	£	£	£	£	£	£
Brought forward	1,072,503	7,080,849	8,153,357	1,192,854	186,931	1,379,815	9,533,172
Railways:							
State Railways:							
Interest on Debt	...	3,774,870	3,774,870	...	...	...	3,774,870
Annuities in purchase of Railways	...	3,357,396	3,357,396	...	...	...	3,357,396
Sinking Funds	...	270,977	270,977	...	...	...	270,977
Interest on Capital deposited by Companies	...	2,115,081	2,115,081	...	...	...	2,115,081
Miscellaneous	...	138,908	138,908	...	...	...	138,908
TOTAL	...	9,657,232	9,657,232	...	...	...	9,657,232
Irrigation:							
Major Works:							
Working expenses	144	...	144	1,240	...	1,240	1,384
Interest on Debt	...	125,862	125,862	...	...	...	125,862
TOTAL	144	125,862	126,006	1,240	...	1,240	127,246
Other Public Works:							
Civil Works	5,094	4,326	9,420	17,313	...	17,313	26,733
Military Services:							
Army:							
Effective	724,959	4,275,745	5,000,704	2,731,786	747	2,732,533	7,733,237
Non-Effective	...	3,186,145	3,186,145	...	...	...	3,186,145
Marine:							
Effective	163,860	134,182	298,042	237,294	...	237,294	535,336
Non-Effective	...	38,152	38,152	...	...	...	38,152
Military Works	67,265	...	67,265	59,991	...	59,991	127,256
TOTAL	956,084	7,634,224	8,590,308	3,029,071	747	3,029,818	11,620,126
Total Expenditure charged against Revenue:	2,033,930	24,502,493	26,536,323	4,240,478	187,708	4,428,186	30,964,509
Expenditure not charged to Revenue:							
Capital Outlay on Railways, Irrigation and other Works:							
State Railways	15,475,531	18,057	15,493,588	2,078,753	9,936	2,088,689	17,582,277
Irrigation Works	9,145	...	9,145	5,892	...	5,892	15,037
Initial Expenditure on New Capital at Delhi	54,813	2,609	57,422	148,225	...	148,225	205,647
TOTAL	15,539,489	20,666	15,560,155	2,232,870	9,936	2,242,806	17,802,961

(a) Includes Establishment charges, etc.

No. 5.—ACCOUNT of the REVENUE in India in the two

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue :	Rs.	Rs.	Rs.
Land Revenue	15,51,83,418	16,45,65,056	31,97,48,469
Opium	3,53,41,234	...	3,53,41,234
Salt	6,76,45,308	...	6,76,45,308
Stamps	5,50,00,225	5,35,69,258	10,95,68,483
Excise	5,69,81,328	14,73,84,031	20,43,65,359
Provincial Rates	1,192	6,31,333	6,33,025
Customs	31,89,85,157	...	31,89,85,157
Income-Tax	15,67,39,391	6,51,89,087	22,19,28,478
Forest	13,81,930	5,27,61,566	5,41,43,496
Registration	1,50,641	1,10,43,893	1,12,03,534
Tributes from Indian States	91,20,589	...	91,20,589
TOTAL	85,75,38,408	49,51,44,724	1,35,26,83,132
Interest	1,53,01,350	59,82,303	2,12,83,653
Posts and Telegraphs	9,61,14,116	...	9,61,14,116
Mint	73,46,634	...	73,46,634
Receipts by Civil Departments :			
Law and Justice	13,69,151	1,22,46,734	1,36,15,883
Police	12,96,970	23,85,680	36,82,650
Ports and Pilotage . . . . .	...	24,76,700	24,76,700
Education	1,11,917	52,88,982	54,00,899
Medical	48,429	22,54,116	23,02,545
Sanitation	5,42,206	5,79,318	11,21,524
Agriculture	5,29,913	20,75,088	26,05,001
Scientific and Miscellaneous Departments	5,05,737	38,22,736	43,28,473
TOTAL	44,04,326	3,11,29,354	3,55,33,680
Miscellaneous :			
Receipts in aid of Superannuation, etc.	14,37,634	17,06,393	31,44,027
Stationery and Printing	9,32,601	12,07,677	21,40,278
Exchange . . . . .	...	...	...
Miscellaneous	1,78,65,604	9,35,27,880	11,14,93,484
TOTAL	2,03,35,899	9,64,41,950	11,67,77,789
Carried over	1,06,10,48,673	62,86,48,381	1,62,96,92,004

Divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1921.

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	Rs.	Rs.	Rs.
Brought forward	1,00,10,43,673	62,86,48,331	1,62,96,92,004
Railways:			
State Railways (Gross Receipts)	80,92,89,163	1,30,822	80,94,19,985
Deduct—Working Expenses	54,51,37,461	1,46,887	54,52,84,348
„ Surplus Profits paid to Companies, etc.	1,72,51,527	...	1,72,51,527
Net Receipts	24,69,00,175	—16,065	24,68,84,110
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	6,34,522	...	6,34,522
TOTAL	24,75,34,697	—16,065	24,75,18,632
Irrigation:			
Major Works:			
Direct Receipts	2,86,46,761	3,15,57,157	5,52,03,908
Portion of Land Revenue due to Irrigation	1,55,11,232	1,30,52,629	2,85,63,861
Minor Works and Navigation	15,65,151	26,35,262	42,00,443
TOTAL	4,07,23,164	4,72,45,048	8,79,68,212
Other Public Works:			
Civil Works	11,27,368	64,91,222	76,18,590
Military Receipts:			
Army:			
Effective	5,07,93,339	...	5,07,93,339
Non-Effective	7,01,705	...	7,01,705
Marine	79,56,768	...	79,56,768
Military Works	16,86,464	...	16,86,464
TOTAL	6,11,38,276	...	6,11,38,276
Transfers between Imperial and Provincial Revenues	—2,28,77,479	2,28,77,479	...
GRAND TOTAL REVENUE	1,32,86,89,699	70,52,46,015	2,03,39,35,714

No. 6.—ACCOUNT of the EXPENDITURE in India in the two

HEADS OF EXPENDITURE: For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	Rs.	Rs.	Rs.
Direct Demands on the Revenues:			
Refunds and Drawbacks	2,39,38,130	84,51,547	3,23,89,677
Assignments and Compensations	85,16,763	1,09,39,412	1,94,56,175
Charges in respect of collection, viz.—			
Land Revenue	48,47,782	7,61,40,699	8,09,88,481
Opium (including cost of Production)	1,22,51,073	...	1,22,51,073
Salt (including cost of Production)	92,90,523	...	92,90,523
Stamps	2,52,452	13,31,561	15,84,013
Excise	29,13,455	90,78,681	1,19,92,136
Provincial Rates . . . . .	...	...	...
Customs	56,45,133	...	56,45,133
Income Tax	11,44,734	10,41,616	21,86,350
Forest	30,31,939	3,33,84,999	3,64,16,938
Registration	49,462	58,50,281	58,99,743
TOTAL	7,18,81,446	14,62,18,796	21,81,00,242
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	6,68,88,850	57,85,612	7,26,74,462
Interest on other Obligations	2,15,49,435	...	2,15,49,435
TOTAL	8,84,38,285	57,85,612	9,42,23,897
Posts and Telegraphs	8,55,45,939	...	8,55,45,939
Mint	18,99,803	...	18,99,803
Salaries and Expenses of Civil Departments:			
General Administration	1,70,28,864	2,02,87,774	3,73,16,638
Law and Justice	56,62,887	8,65,42,766	9,22,05,653
Police	81,11,557	11,27,11,105	12,01,82,662
Ports and Pilotage . . . . .	...	40,73,717	40,73,717
Education	24,65,990	7,48,19,344	7,72,85,334
Ecclesiastical	25,31,735	...	25,31,735
Miscellaneous	19,03,254	2,28,12,723	2,47,15,977
Sanitation	25,41,090	1,00,45,492	1,25,86,582
Political	30,05,348	37,9,935	3,42,25,283
Agriculture	21,76,768	1,46,61,305	1,68,38,073
Scientific and Miscellaneous Departments	84,61,150	64,47,522	1,39,08,672
TOTAL	8,13,95,643	35,44,81,083	43,58,76,726
Miscellaneous Civil Charges:			
Territorial and Political Pensions	27,34,064	...	27,34,064
Civil Furlough and Absentee Allowances	3,87,227	...	3,87,227
Superannuation Allowances and Pensions	24,31,033	2,38,74,937	2,61,05,970
Stationery and Printing	59,17,435	1,22,10,210	1,81,27,645
Exchange	3,22,89,526	...	3,22,89,526
Miscellaneous	76,68,459	55,81,628	1,31,50,087
TOTAL	5,13,78,344	4,14,66,175	9,28,44,519
Carried over	38,05,39,460	54,79,51,666	92,84,91,126

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1921.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	Rs.	Rs.	Rs.
Brought forward	38,05,39,460	54,79,51,666	92,84,91,126
Famine Relief and Insurance:			
Famine Relief	19,98,014	6,66,003	26,64,017
Construction of Protective Railways	—60,841	...	—60,841
Construction of Protective Irrigation Works	58,74,372	...	58,74,372
Reduction or Avoidance of Debt	64,26,110	...	64,26,110
TOTAL	1,42,37,655	6,66,003	1,49,03,658
Railways:			
State Railways:			
Interest on Debt	9,41,54,057	...	9,41,54,057
Annuities in purchase of Railways	51,33,346	...	51,33,346
Sinking Fund	4,38,526	...	4,38,526
Interest on Capital contributed by Companies	36,49,216	...	36,49,216
Subsidized Companies: Land, etc.	5,09,993	13,047	5,23,040
Miscellaneous Railway Expenditure	—70,05,547	295	—70,05,252
TOTAL	9,71,79,591	13,342	9,71,92,933
Irrigation:			
Major Works:			
Working Expenses	1,32,36,126	1,42,69,074	2,75,05,200
Interest on Debt	1,09,35,205	1,11,22,360	2,20,57,565
Minor Works and Navigation	52,23,565	1,41,20,469	1,93,44,034
TOTAL	2,93,94,896	3,95,11,903	6,89,06,799
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	19,63,447	19,63,447
Civil Works	1,92,97,880	10,62,34,560	12,55,32,440
TOTAL	1,92,97,880	10,82,03,007	12,75,00,887
Military Services:			
Army:			
Effective	67,88,98,151	...	67,88,98,151
Non-Effective	2,48,11,966	...	2,48,11,966
Marine	83,20,180	...	83,20,180
Military Works	5,40,92,695	...	5,40,92,695
TOTAL	76,61,22,992	...	76,61,22,992
TOTAL	1,30,67,72,474	69,63,45,921	2,00,31,18,395
Add—Portion of allotments to Provincial Governments not spent by them in the year.	...	7,66,34,510	7,66,34,510
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	6,77,34,416	6,77,34,416
GRAND TOTAL EXPENDITURE	1,30,67,72,474	70,52,46,015	2,01,20,18,489

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1921.

[illegible]

Miscellaneous: Receipts in aid of Superannuation, etc. Stationery and Printing Exchange Miscellaneous	6,74,374	21,099	88,955	1,13,328	1,78,222	1,08,131	79,451	64,338	42,352	38,863	25,470	14,37,634
	6,94,454	22,274	17,641	4,554	...	63,714	1,29,895	187	...	...	382	9,32,601

	1,20,28,588	1,67,410	1,03,542	35,57,197	4,43,873	71,853	12,34,945	3,28,001	12,288	4,818	12,759	1,79,65,604
TOTAL	1,33,97,416	2,13,774	2,10,138	39,75,370	6,22,065	2,43,698	14,43,791	3,92,526	54,670	43,741	38,611	2,03,35,839
Railways: State Railways (Gross Receipts) Defect—Working Expenses " Surplus Profits paid to Companies, etc.	80,92,89,163	...	...	...	...	...	...	...	...	...	...	80,92,89,163
	54,51,37,461	...	...	...	...	...	...	...	...	...	...	54,51,37,461
	1,72,51,527	...	...	...	...	...	...	...	...	...	...	1,72,51,527
	24,39,07,175	...	...	...	...	...	...	...	...	...	...	24,69,00,175
Net Receipts	24,39,07,175	...	...	...	...	...	...	...	...	...	...	24,69,00,175
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	6,31,522	...	...	...	...	...	...	...	...	...	...	6,34,522

	21,76,34,937	...	...	...	...	...	...	...	...	...	...	21,76,34,937

Irrigation: Major Works: Direct Receipts	...	11,76,846	1,73,275	11,96,797	1,49,948	9,14,669	1,66,79,243	17,16,535	15,14,200	1,85,148	...	2,36,46,751
Portion of Land Revenue due to Irrigation.	...	1,00,342	55,02,714	8,02,686	...	21,43,315	67,47,229	2,01,855	...	7,091	...	1,55,11,232
Minor Works and Navigation	1,32,519	...	...	2,06,180	4,49,742	22,136	7,17,153	...	37,421	...	...	15,65,181
TOTAL	1,32,519	...	...	2,06,180	4,49,742	22,136	7,17,153	...	37,421	...	...	15,65,181
Other Public Works: Civil Works	1,32,519	12,83,188	50,75,989	21,45,663	5,29,690	37,80,120	2,41,13,625	19,18,390	15,51,711	1,92,239	...	4,07,23,164
	2,40,106	1,70,312	21,799	43,278	1,25,103	84,018	3,24,780	17,712	32,400	66,623	988	11,27,368

	5,07,93,339	...	...	...	...	...	...	...	...	...	...	5,07,93,339
Military Receipts: Army: Effective Non-Effective. Marine Military Works	7,01,705	...	...	...	...	...	...	...	...	...	...	7,01,705
Transfers between Imperial and Provincial Revenues	79,56,768	...	...	...	...	...	...	...	...	...	...	79,56,768
	16,86,464	...	...	...	...	...	...	...	...	...	...	16,86,464

	6,11,38,276	...	...	...	...	...	...	...	...	...	...	6,11,38,276
TOTAL	6,11,38,276	...	...	...	...	...	...	...	...	...	...	6,11,38,276
TOTAL IMPERIAL REVENUE	...	...	...	...	...	...	...	...	...	...	...	...

	47,11,63,960	69,08,807	12,14,24,436	25,30,20,689	23,62,603	58,10,398	62,04,564	21,95,030	62,09,369	55,63,651	29,51,562	1,32,86,39,699

HEADS OF EXPENDITURE.

Direct Demands on the Revenues:

Refunds and Drawbacks	₹	56,10,209
Assignments and Compensations	₹	35,82,388
Charges in respect of Collection, viz.—		
Land Revenue	₹	10,64,469
Opium (including cost of Production)	₹	3,845
Salt (including cost of Production)	₹	30,28,479
Stamps	₹	—11,11,065
Excise	₹	1,79,082
Provincial Rates	₹	—
Customs	₹	44,855
Income Tax	₹	28,77,792
Forest	₹	4,51,197
Registration	₹	26,366

Interest:

Interest on Debt, other than that charged to Railways and Irrigation Works	₹	1,50,06,428
Interest on other Obligations	₹	6,68,88,850
	₹	1,77,75,811

Posts and Telegraphs

	₹	8,46,54,691
	₹	8,55,45,939
	₹	9,24,871

Mint

	₹	9,24,871
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Salaries and Expenses of Civil Departments:

General Administration	₹	1,08,93,703
Law and Justice	₹	43,21,716
Police	₹	36,77,771
Ports and Pilgrage	₹	14,06,932
Education	₹	2,38,042
Ecclesiastical	₹	16,60,961
Medical	₹	24,09,192
Sanitation	₹	1,35,898
Political	₹	2,44,69,480
Agriculture	₹	46,04,457
Scientific and Miscellaneous Departments	₹	96,490
	₹	73,77,359

Total

	₹	5,36,24,790
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India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
56,10,209	54,452	21,11,650	87,94,866	49,14,788	5,96,982	3,73,073	9,90,677	1,97,568	2,39,995	53,930	2,39,38,130
35,82,388	17,989	10,05,343	9,06,467	1,03,056	2,19,145	69,226	75	46,952	25,36,251	29,873	86,16,763
10,64,469	9,46,074	...	...	21,28,746	1,22,13,683	...	...	7,08,443	...	...	48,47,732
3,845	...	...	...	33,545	...	...	...	...	...	...	1,22,51,073
30,28,479	...	21,04,605	36,46,751	2,93,104	...	...	49,560	77,066	...	958	92,90,523
—11,11,065	...	2,40,227	1,80,844	3,69,741	1,47,510	1,16,514	62,246	1,16,010	69,164	28,975	2,32,452
1,79,082	38,435	12,45,290	...	...	1,57,909	1,58,935	6,96,947	2,51,889	1,83,958	...	29,13,455
...
44,855	...	6,48,526	22,91,478	17,29,519	1,86,085	1,05,936	9,54,274	18,338	...	...	56,45,133
28,77,792	4,51,197	1,74,361	3,00,238	1,66,450	...	...	73,168	32,128	41,240	2,648	11,44,734
26,366	23,696	...	...	...	...	...	...	...	...	...	30,31,989
1,50,06,428	15,84,524	76,21,002	1,61,23,644	97,38,919	1,35,21,344	8,22,984	28,26,947	14,48,332	30,70,908	1,16,381	7,18,81,446
6,68,88,850	...	...	...	...	...	...	...	...	...	...	...
1,77,75,811	226	4,29,816	7,27,371	5,77,325	9,75,708	3,78,601	2,23,970	2,72,546	2,06,716	92,315	6,98,88,850
8,46,54,691	226	4,29,816	7,27,371	5,77,325	9,75,708	3,78,601	2,23,970	2,72,546	2,06,716	92,315	2,15,49,435
8,55,45,939	...	...	...	...	...	...	...	...	...	...	8,84,38,235
9,24,871	...	...	9,71,932	...	...	...	...	...	...	...	8,55,45,939
...	...	...	...	...	...	...	...	...	...	...	18,99,803
1,08,93,703	4,36,515	7,64,026	13,92,895	6,53,474	6,70,011	6,49,700	8,31,067	3,55,100	2,69,520	2,12,673	1,70,28,864
43,21,716	19,41,716	...	...	...	...	...	...	...	...	...	56,63,887
36,77,771	44,33,786	...	...	...	...	...	...	...	...	...	81,11,557
14,06,932	...	...	...	...	...	...	...	...	...	...	...
2,38,042	65,588	4,42,025	4,63,076	2,56,310	3,30,736	3,87,275	1,57,403	40,733	1,38,699	24,751	24,43,990
16,60,961	2,42,283	...	...	...	...	...	...	...	...	...	25,31,735
24,09,192	1,35,898	...	...	...	...	...	...	...	...	...	19,03,251
2,44,69,480	46,04,457	73,048	4,69,895	11,117	1,73,054	6,72,407	...	...	...	...	25,45,690
96,490	96,490	...	...	...	...	...	...	...	...	...	3,05,05,318
73,77,359	31,593	1,58,484	1,01,820	59,582	1,33,275	74,848	1,73,922	72,089	85,735	1,16,473	21,76,768
5,36,24,790	1,23,92,491	14,17,553	24,10,686	9,80,472	13,07,106	17,84,380	11,62,442	4,07,922	4,93,944	3,53,927	8,19,95,643

Miscellaneous Civil Charges:												
Territorial and Political Pensions	3,00,832	45,582	2,75,402	4,31,240	6,14,145	7,11,639	67,405	1,64,472	48,083	1,67,214	7,190	27,34,084
Civil Pensions and Absentee Allowances	2,52,650	2,30,743	23,231	52,575	71	198	3712	...	7,348	...	908	3,87,237
Superannuation Allowances and Pensions	10,63,804	1,30,487	98,635	46,761	75,643	15,168	25,787	109	3,929	...	22,675	24,31,033
Stationery and Printing	28,00,919	...	16,13,861	11,01,521	1,13,598	...	41,167	3,321	11,475	...	837	50,17,135
Exchange	3,23,39,326	4,97,153	73,290	231,611	1,37,638	80,881	63,218	1,39,054	20,968	68,114	17,290	3,23,39,526
Miscellaneous	62,33,224	...	...	...	...	...	...	...	...	...	...	76,08,459
TOTAL	4,39,20,791	9,24,065	20,30,419	18,65,701	9,41,087	8,03,181	2,01,699	3,04,019	93,301	2,36,201	48,950	5,13,78,344
Famine Relief and Insurance:												
Famine Relief	...	...	33,900	11,00,202	8,210	12,833	1,01,403	37,557	3,96,965	3,66,851	...	10,08,014
Construction of Protective Railways	—60,841	...	81,043	37,03,412	749	3,31,911	...	...	81,658	16,72,170	...	—90,841
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	58,71,372
Reduction or Avoidance of Debt	64,26,110	...	...	...	...	...	...	...	...	...	...	64,26,110
TOTAL	(3,65,269)	...	1,15,092	48,64,044	8,959	3,44,711	1,01,403	37,557	4,21,623	20,30,021	...	1,42,37,655
Railways:												
State Railways:	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	9,41,54,057	...	...	...	...	...	...	...	...	...	...	9,41,54,057
Annunities in purchase of Railways	54,33,346	...	...	...	...	...	...	...	...	...	...	54,33,346
Sinking Fund	4,38,528	...	...	...	...	...	...	...	...	...	...	4,38,528
Interest on Capital deposited by Companies	36,49,216	...	...	...	...	...	...	...	...	...	...	36,49,216
Subsidized Companies: Land, &c.	5,09,993	...	...	...	...	...	...	...	...	...	...	5,09,993
Miscellaneous Railway Expenditure	—70,05,547	...	...	...	...	...	...	...	...	...	...	—70,05,547
TOTAL	9,71,79,591	...	...	...	...	...	...	...	...	...	...	9,71,79,591
Irrigation:												
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...
Working Expenses	9,73,187	9,73,187	11,52,162	14,20,191	1,27,961	6,22,607	63,70,550	8,80,175	8,21,514	6,67,749	...	1,32,38,126
Interest on Debt	9,26,348	9,26,348	15,47,979	16,68,651	2,17,574	8,29,326	30,65,738	9,26,338	11,68,336	13,51,531	...	1,09,86,206
Minor Works and Navigation	99,349	99,349	3,338	21,74,193	13,44,104	1,15,201	11,69,774	...	2,06,887	...	...	52,23,665
TOTAL	19,97,884	19,97,884	27,03,479	51,63,988	10,90,029	15,67,197	1,13,90,057	19,06,513	21,96,567	20,22,280	...	2,93,04,896
Other Public Works:												
Civil Works	60,63,800	31,47,366	5,22,750	13,90,919	16,32,138	13,73,008	38,10,310	2,02,091	3,31,470	10,73,515	50,483	1,92,97,880
Military Services:												
Army:	...	...	...	...	...	...	...	...	...	...	...	...
Effective	67,88,98,151	...	...	...	...	...	...	...	...	...	...	67,88,98,151
Non-Effective	2,48,11,966	...	...	...	...	...	...	...	...	...	...	2,48,11,966
Marine	83,20,180	...	...	...	...	...	...	...	...	...	...	83,20,180
Military Works	5,40,92,695	...	...	...	...	...	...	...	...	...	...	5,40,92,695
TOTAL	76,61,23,992	...	...	...	...	...	...	...	...	...	...	76,61,23,992
TOTAL IMPERIAL EXPENDITURE	11,16,32,81,074	2,00,47,456	1,48,40,111	3,94,50,235	1,55,68,550	1,98,97,228	1,82,35,434	65,63,559	50,81,761	91,41,588	6,62,059	1,30,67,72,474

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of India, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1921.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
Principal Heads of Revenue:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue	2,89,90,595	2,64,35,235	1,71,18,036	2,70,76,250	1,49,80,774	3,05,07,848	89,36,831	61,17,090	42,01,396	16,45,65,056
Opium
Salt
Stamps	90,11,323	99,01,203	1,41,14,587	74,49,407	40,80,051	24,56,705	41,52,998	24,32,006	8,61,311	5,35,69,258
Excise	2,71,75,452	4,80,67,843	1,06,67,588	1,35,36,539	73,97,266	51,84,143	39,34,877	1,09,82,953	75,31,880	14,73,34,031
Provincial Rates	97,436	2,56,776	36,570	...	1,96,769	...	44,282	6,31,833
Customs
Income Tax	69,07,003	2,14,70,126	2,16,63,983	35,27,935	24,12,588	65,85,636	13,31,179	14,50,732	4,90,292	6,51,89,087
Forest	63,81,546	68,98,985	21,81,761	87,73,781	39,66,037	1,81,75,060	8,10,603	43,91,626	15,31,915	5,27,61,565
Registration	30,68,745	14,56,981	26,84,234	12,53,236	5,61,392	4,23,036	8,61,844	5,69,267	1,39,075	1,10,43,893
Tributes from Indian States
Total	8,06,27,363	11,12,91,012	7,75,30,383	6,18,85,724	3,34,50,289	6,85,32,453	2,61,25,109	2,58,66,574	1,48,05,791	49,51,41,724
Interest	5,35,836	14,71,322	6,43,500	19,01,932	2,36,276	3,37,619	2,82,549	3,77,623	1,45,616	59,22,303
Posts and Telegraphs
Mint
Receipts by Civil Departments:	19,10,163	15,12,575	30,05,891	16,20,064	12,44,575	11,09,325	11,01,163	5,45,074	2,89,796	1,22,46,734
Law and Justice	6,91,311	2,21,894	3,66,523	1,88,016	3,13,085	4,06,211	64,694	18,322	1,11,944	23,85,680
Police	293	2,27,423	1,61,540	...	...	6,38,254	...	...	...	24,76,700
Ports and Pilotage	10,59,011	6,63,782	11,40,151	7,18,019	9,55,415	3,20,717	3,78,156	2,66,450	217,295	52,88,982
Education	5,93,553	6,82,230	6,16,109	1,07,936	91,544	1,63,220	14,653	14,653	8,814	22,64,116
Medical	2,22,677	14,515	11,519	35,422	1,19,713	27,503	23,763	44,309	77,080	5,79,318
Sanitation	3,90,443	2,68,134	1,85,238	2,67,998	6,67,130	21,292	61,037	2,04,311	19,477	20,75,088
Agriculture	22,49,928	2,01,478	10,11,676	34,080	43,462	21,191	1,86,672	47,009	21,237	38,22,736
Scientific and Miscellaneous Departments
Total	71,26,894	37,88,001	78,22,941	29,02,208	29,74,721	27,25,531	19,01,253	11,40,150	7,47,552	3,11,29,354

Miscellaneous:		...	...	1,74,843	7,66,922	55,585	1,63,717	98,159	22,349	48,725	3,51,372	14,721	17,03,393
Receipts in aid of Superannuation, etc.	...	...	...	1,49,891	2,27,905	2,06,091	9,03,910	1,44,346	76,892	38,366	47,840	7,556	12,07,677
Stationery and Printing	...	...	...	6,22,359	3,35,401	11,21,496	5,14,634	10,48,630	8,91,40,253	4,55,554	2,33,251	56,305	9,35,27,880
Miscellaneous	...	...	...							
TOTAL	...	...	...	9,47,123	13,30,288	13,83,172	9,87,261	12,91,135	9,92,39,461	5,42,635	6,42,263	78,612	9,64,41,950
Railways:		...	...	...	...	...	...	...	...	...	...	1,30,822	1,30,822
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	...	1,46,887	1,46,887
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	...	—16,065	—16,065
Net Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest)		...	...	...	...	...	...	...	...	...	...	—16,065	—16,065
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation:		...	...	...	...	...	...	...	...	...	...	...	...
Major Works:	...	...	...	1,73,275	11,36,797	1,49,948	1,19,03,601	1,68,79,241	...	15,14,289	...	...	3,15,57,157
Direct Receipts	...	...	...	55,02,714	8,02,688	...	67,47,249	...	...	...	...	...	1,30,52,929
Portion of Land Revenue due to Irrigation	...	...	...	2,92,101	2,06,179	4,49,742	3,23,963	1,24,576	11,59,004	37,421	36,276	...	26,35,332
Minor Works and Navigation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	59,68,080	21,45,662	5,99,690	1,22,33,567	2,35,51,049	11,59,004	15,51,710	36,276	...	4,72,45,048
Other Public Works:		...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	...	...	19,13,800	19,19,492	7,68,464	5,53,405	5,64,554	5,05,709	6,12,430	3,47,554	2,07,814	64,91,222
Military Receipts:		...	...	...	...	...	...	...	...	...	...	...	...
Army:	...	...	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.		...	...	24,23,534	—61,18,786	—23,62,603	58,10,398	62,04,664	21,95,690	62,09,369	55,63,651	29,51,562	2,28,77,479
TOTAL PROVINCIAL REVENUE	...	...	...	9,86,42,640	11,58,27,111	8,63,85,547	8,62,74,495	6,83,02,091	15,96,95,472	3,72,25,046	3,39,74,071	1,89,18,942	70,52,46,015

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of India, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of British India, for the Year ended 31st March 1921.

HEADS OF EXPENDITURE.		India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
Direct Demands on the Revenues:		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds and Drawbacks		16,29,841	33,78,102	15,69,726	5,60,651	3,47,526	5,53,490	1,33,022	2,99,344	81,845	84,51,547
Assignments and Compensations		3,38,415	1,02,16,215	1,35,519	1,22,991	33,473	125	45,957	27,605	20,112	1,09,30,412
Charges in respect of Collection, viz:—		1,80,16,075	1,35,69,450	53,59,424	1,35,85,207	73,82,165	70,94,141	30,31,960	53,91,037	21,31,240	7,61,40,699
Land Revenue	
Opium (including cost of Production)		2,40,227	1,80,845	3,69,740	1,47,541	1,16,514	62,245	1,16,009	69,465	28,975	13,31,561
Salt (including cost of Production)		19,46,391	38,09,472	12,34,186	4,73,724	1,68,935	6,96,947	7,55,666	5,61,874	1,61,586	90,78,681
Stamps	
Excise	
Provincial Rates		1,74,361	2,84,392	1,45,018	1,86,084	1,02,578	73,167	32,129	41,240	2,647	10,41,616
Customs		45,30,486	53,05,022	13,36,750	70,43,815	35,75,752	73,07,014	5,89,119	27,34,044	9,62,997	3,33,84,999
Income Tax		20,87,367	6,07,979	16,01,417	4,41,276	1,99,179	1,21,394	5,26,262	2,61,402	94,005	68,60,281
Forest	
Registration	
TOTAL		2,81,73,063	3,73,50,477	1,16,44,780	2,25,41,289	1,19,16,122	1,65,13,523	52,30,124	93,76,011	34,73,407	14,69,18,796
Interest:	
Interest on Debt, other than that charged to Railways and Irrigation Works.		4,73,198	20,67,489	5,28,239	13,79,619	2,31,353	2,99,154	2,98,565	4,25,733	82,252	57,85,612
Interest on other Obligations	
TOTAL		4,73,198	20,67,489	5,28,239	13,79,619	2,31,353	2,99,154	2,98,565	4,25,733	82,252	57,85,612
Posts and Telegraphs	
Mint	
Salaries and Expenses of Civil Departments:	
General Administration		24,46,213	36,86,738	32,00,412	27,35,278	21,35,122	21,63,786	19,23,303	12,16,321	7,76,451	2,02,87,574
Law and Justice		1,48,04,005	1,05,60,008	1,70,32,175	1,30,82,081	87,98,323	75,97,850	72,54,117	87,33,699	17,60,178	8,65,42,763
Police		1,76,99,618	1,76,21,620	1,66,51,639	1,67,32,761	96,17,682	1,82,25,143	69,05,699	56,62,151	80,05,012	11,20,71,105
Ports and Pilotage		52,300	1,62,547	16,18,906	21,45,212	7,729	46,33,103	54,11,582	50,93,114	83,993	40,73,717
Education		1,83,03,973	1,43,87,420	1,08,39,621	1,19,29,778	73,12,691	24,03,893	16,43,135	11,51,665	19,28,169	7,48,19,344
Ecclesiastical	
Medical		44,14,432	39,46,241	33,19,315	23,31,526	23,62,037	10,31,091	16,43,135	11,51,665	7,40,126	2,28,12,323
Sanitation		23,78,588	18,24,700	12,68,378	15,28,503	8,36,756	3,41,206	4,67,148	3,79,323	3,79,323	1,00,45,493
Political		1,07,923	8,19,176	66,738	11,606	15,88,378	87,562	46,709	9,91,613	3,79,323	37,19,915
Agriculture		21,94,236	23,62,114	13,00,502	23,24,289	26,06,310	10,73,760	6,74,875	12,90,107	3,25,112	1,46,61,805
Scientific and Miscellaneous Departments		29,35,949	6,96,187	10,85,469	2,94,459	3,86,940	1,51,840	1,54,432	3,09,036	1,33,210	64,47,522
TOTAL		5,96,37,137	5,60,46,751	5,72,72,055	5,99,20,081	3,40,55,863	4,10,21,976	2,44,92,873	2,09,80,140	1,71,83,507	35,44,81,083

Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Stationery and Printing	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Famine Relief and Insurance:												
Famine Relief	...	...	...	...	...	...	...	...	...	...	...	...
Reduction or Avoidance of Debt	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Railways:												
State Railways:	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation:												
Major Works:	...	...	...	...	...	...	...	...	...	...	...	...
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Other Public Works:												
Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Military Services:												
Army:	...	...	...	...	...	...	...	...	...	...	...	...
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Add—Portion of allotments to Provincial Governments not sent by them in the year												
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances												
TOTAL PROVINCIAL EXPENDITURE												

F

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA,

	No. of Account.	No. of Page.	India.	England, Sterling con- verted into Rupees at £1=Rs. 10.	TOTAL.
			Rs.	Rs.	Rs.
Revenue	2	7	2,03,39,35,714	2,76,42,592	2,06,15,78,306
Excess of Revenue over Expenditure charged to Revenue	1A	2			-26,00,85,276
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital contributed by Railway Companies and Indian States towards construction of State Railways	74A	282	...	...	...
NET					- 57,16,214
Bombay Development scheme—Provincial	78	294	2,77,151	...	2,77,151
Permanent Debt incurred:					
<i>Rupee Debt—</i>					
6 p. c. Bonds 1930	82	318	29,35,34,700	...	
5½ p. c. War Bonds 1925			6,763	...	
5½ p. c. War Bonds 1928			3,071	...	
5 p. c. loan 1945-55			40,38,100	...	
TOTAL			29,75,82,634	...	29,75,82,634
NET					28,30,14,560
Permanent Debt incurred—Provincial—					
6½ p. c. Bombay Development Loan	82	318	9,38,93,300		9,38,93,300
Temporary Debt incurred:	82A	320	1,42,19,43,728	...	1,42,19,43,728
NET					24,03,92,038
Unfunded Debt:					
Deposits of Service Funds	84	321	14,48,976	12,265	
Post Office Cash Certificates	85	321	52,09,056	...	
Savings Bank Deposits		to 323	23,63,46,998	...	
TOTAL			24,30,05,030	12,265	24,30,17,295
NET					2,90,60,125
Deposits and Advances:					
Balances of Provincial Governments	72	271	7,66,34,510	...	
Appropriation for Reduction of Debt	App. A.	...	64,26,110	...	
Deposits of Local Funds	86	324	12,95,49,315	...	
Deposits of Branch Line Companies	88D	327	8,31,262	...	
Deposits of Sinking Funds	87	324	2,89,166	...	
Gold Standard Reserve	} App. A	...	...	1,18,69,08,845	
Paper Currency Reserve . . . . .		...	...	1,05,86,73,113	
Consols Depreciation Fund	App. A	...	...	35,20,191	
Depreciation Fund for Rupee Loans	App. A.	...	...	...
Departmental and Judicial Deposits	App. A.	...	73,00,000	...	
Advances	89	331	87,44,05,035	...	
Suspense Account	} App. A.	...	17,67,55,787	2,13,59,544	
Miscellaneous			28,78,53,872	...	
			1,14,16,736	1,70,28,222	
TOTAL			1,57,12,69,796	2,28,74,89,915	3,85,87,59,711
NET					0
Deposits and Advances—Provincial—					
Miscellaneous	App. A.	...	2,31,996	...	2,31,996
Carried over			5,66,21,39,349	2,31,51,44,772	7,97,72,84,121

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1921.

	No. of Account.	No. of Page.	India. Rs.	England. Sterling con- verted into Rupees at £1 = Rs. 10. Rs.	TOTAL. Rs.
Expenditure					
Add—Provincial surpluses transferred to "Deposits"	3	11	2,00,31,18,395	30,96,45,093	2,31,27,63,488
Deduct—Provincial deficits charged against "Deposits"			7,88,34,510	...	7,88,34,510
			6,77,34,416	...	6,77,34,416
TOTAL			2,01,20,18,489	30,96,45,093	2,32,16,63,582
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	274	8,30,66,137	17,53,22,774	25,88,88,911
Payments for discharge of debentures	74A	282	7,93,214	49,20,000	57,16,214
Outlay on Irrigation Works	75	286	65,32,832	1,50,303	66,83,195
Initial Expenditure on New Capital at Delhi	77	291	1,05,18,545	20,56,466	1,25,75,011
Bombay Development Scheme—Provincial	78A	295	1,64,52,447	...	64,52,447
Permanent Debt discharged:					
<i>Sterling Debt—</i>					
British 5 per cent. War Loan 1920-47 . . . . .			...	...
(£572,653 cancelled) (b)					
India 3½, 3 and 2½ p. c. Stock (£729,180 cancelled) (a) . . . . .			...	...
<i>Rupee Debt—</i>					
5½ p. c. War Bonds 1925	82	318	1,87,000	...	
5½ p. c. War Bonds 1928			22,49,500	...	
5 p. c. War Loan (1929-47)			40,98,900	...	
5 p. c. Loan of 1945-55			67,49,100	...	
4 p. c. Loans			(c) 12,00,800	...	
3½ p. c. Loans			5,174	...	
3 p. c. Loans			(d) 82,110	...	
TOTAL			1,45,68,074	...	1,45,68,074
NET			...	...	0
Temporary Debt discharged:					
NET	82A	320	1,18,15,50,790	...	1,18,15,50,790
Unfunded Debt:					
Special Loans	82B	320	4,573	...	
Deposits of Service Funds	84	321	15,00,619	5,604	
Post Office Cash Certificates	85	321	1,49,61,657	...	
Savings Bank Deposits		to 323	19,74,84,717	...	
TOTAL			21,39,51,566	5,604	21,39,57,170
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Governments	72	271	6,79,66,412	...	
Deposits of Local Funds	86	324	13,11,87,712	...	
Deposits of Branch Line Companies	88D	327	9,04,272	...	
Gold Standard Reserve . . . . .			...	1,18,68,65,528	
Paper Currency Reserve	App. A.	...	...	1,05,86,73,113	
Consols Depreciation Fund . . . . .			...	35,21,857	
Depreciation Fund for Rupee Loans			1,07,65,545	...	
Adjustment of exchange on Revaluation of Gold and Sterling securities in Paper Currency Reserve			17,47,36,516	...	
Departmental and Judicial Deposits	89	331	38,21,75,088	...	
Advances	App. A.	...	19,26,41,592	3,17,18,964	
Suspense Account			60,67,154	...	
Exchange on Remittance Account	88C	326	28,07,96,418	...	
Miscellaneous	App. A.	...	4,03,897	82,75,614	
TOTAL			1,74,76,44,606	2,28,90,55,076	4,03,66,99,682
NET			...	...	17,79,39,971
Deposits and Advances—Provincial:					
Suspense Account	App. A.	...	3,00,00,000	...	3,00,00,000
Carried over			5,30,70,92,700	2,78,16,55,376	8,08,87,55,076

(a) £322,856, £24,272 and £194,408 aggregating £541,536 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £270,877 being charged under Railway Revenue Account, Sinking Funds. The remaining £187,644 is on account of Discount Sinking Fund, and the cost of purchase £93,449 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt".

(b) Liability cancelled by payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund [vide note (j), page 319].

(c) Includes Rs. 300 due to the conversion of 4 per cent. loan into 5 per cent. War Loan [vide note (e), page 319].

(d) Discharge due to the conversion of 3 per cent. loan into 3½ per cent. loans [vide note (e), page 319].

No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England. Sterling con- verted into Rop. at £1 = Rs. 10.	Total.
			Rs.	Rs.	Rs.
Brought forward			5,621,89,319	2,31,54,172	7,97,72,84,121
Loans and Advances by Imperial Government	90	341	33,05,427		33,05,427
NET					12,34,142
Loans and Advances by Provincial Governments	90A	353	2,78,37,636		2,78,37,636
NET	...	...			1,27,405
Loans to Local Boards for Railway Construction	91A	360	1,40,886		1,40,886
NET					1,40,886
Remittances—					
Inland Money Orders			95,37,16,165		
Other Local Remittances.			1,01,70,512		
Other Departmental Accounts			88,615		
Net Receipts by Civil Treasuries from—					
Posts and Telegraphs			1,04,13,880		
Railways	App. A		13,53,96,285		
Net Receipts from Civil Treasuries by—					
Marine			2,77,99,200		
Military Works			4,90,55,420		
Military			71,90,78,279		
Remittance Account between England and India	92	365	52,06,04,100	98,14,32,619	
TOTAL			2,49,62,22,765	98,14,32,619	3,41,76,55,381
NET					15,29,849
Sterling Bills on London drawn	93	366	30,98,80,000	...	30,98,80,000
Total Receipts			8,46,95,28,125	3,29,65,77,391	11,76,61,05,514
Opening Balance	94	367	26,47,50,902	11,99,73,931	38,47,32,833
GRAND TOTAL			8,73,12,88,855	3,41,65,51,322	12,15,08,39,407

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31st MARCH 1921—*contd.*

	No. of Account.	No. of Page.	India.	England. Sterling con- verted into Rupees at £1 = Rs. 10.	TOTAL.
			Rs.	Rs.	Rs.
Brought forward			5,30,70,99,700	2,73,16,55,376	8,08,87,55,076
Loans and Advances by Imperial Government	90	341	20,71,285	...	20,71,285
Net					0
Loans and Advances by Provincial Governments.	90A	359	2,77,12,291	...	2,77,12,291
Net					0
Loans and Advances by Provincial Governments— Provincial—					
Loans and Advances out of proceeds of the Bombay Devel- opment Loan.	91	359	5,79,50,000		5,79,50,000
Loans to Local Boards for Railway Construction.	91A	360	...	...	0
Net					
Remittances—					
Inland Money Orders			95,27,12,307	...	
Other Departmental Accounts			18,184	...	
Net Payments into Civil Treasuries by—					
Posts and Telegraphs.	App. A	...	1,07,60,110	...	
Railways			12,12,42,731	...	
Net Issues from Civil Treasuries to—					
Marine			2,76,01,849		
Military Works			4,06,36,405		
Military			71,67,69,546		
Remittance Account between England and India	92	365	1,31,33,40,776	24,50,27,627	
Total			3,20,10,97,908	24,50,27,627	3,44,61,25,535
Net					
Sterling Bills on London paid	93	366	...	31,77,70,000	31,77,70,000
Total Disbursements			8,59,50,31,184	3,34,44,53,003	11,94,03,84,187
Closing Balance	94	367	13,83,56,901	7,20,98,319	21,04,55,220
GRAND TOTAL			8,73,42,88,085	3,41,65,51,322	12,15,08,39,407

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-21.

Section A.—Principal Revenue Heads.

Revenue, Rs. 1,35,26,83,132. Expenditure, Rs. 22,27,14,381.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure
					Rs.	Rs.
Revenue	12	Statement of Principal Sources of Ordinary Revenue.	32	...	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . . .	32	...	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	3,23,89,677
Assignments and Compensations	14	Expenditure	35	...	...	1,94,56,175
Land Revenue	15	Receipts	36	...	31,97,48,469	...
"	15A	Expenditure	39	...	...	8,10,18,869
Opium	16	Receipts	40	...	3,53,41,234	...
"	16A	Store Account	40	...	...	...
"	16B	Expenditure	41	...	...	1,22,68,274
Salt	17	Receipts	41	...	6,76,45,308	...
"	17A	Store Account	42	...	...	...
"	17B	Expenditure	42	...	...	43,31,362
Stamps	18	Receipts and Expenditure	43	...	10,95,68,483	52,77,473
Excise	19	Receipts and Expenditure	44	...	20,43,65,359	1,19,99,944
Provincial Rates	20	Receipts and Expenditure	45	...	6,33,025	...
Customs	21	Receipts	47	...	31,89,85,157	...
"	21A	Expenditure	52	...	...	56,57,016
Income Tax	22	Receipts	54	...	22,18,28,478	...
"	22A	Expenditure	55	...	...	21,09,829
Forest	23	Receipts	56	...	5,41,43,406	...
"	23	Expenditure	57	...	...	3,72,31,019
Registration	24	Receipts and Expenditure	58	...	1,12,03,534	53,99,743
Tributes	25	Receipts	60	...	91,20,589	...
				TOTAL	1,35,26,83,132	22,27,14,381

No. 12.—STATEMENT OF PRINCIPAL SOURCES OF ORDINARY REVENUE for the Year ended 31st March 1921.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	Total.	Refunds and Assignments.	Net Amount.	Area (a) Sq. Miles.	Population (b)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 Population.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	No.	Rs.	Rs.
Burma	4,90,90,702	31,61,742	49,13,110	1,03,68,283	...	3,32,68,308	1,43,72,000	1,39,75,060	4,23,006	13,65,75,573	13,24,107	13,32,51,376	2,30,829	13,203,561	685,012	10,242
India, General	22,90,841	...	14,61,314	46,83,413	689	...	91,36,745	11,02,151	81,276	1,58,12,329	3,19,856	1,85,92,379	...	1,595,011	...	11,632
North-West Frontier Province	19,07,778	...	9,08,619	10,87,376	503	...	5,34,770	2,19,779	75,365	47,94,315	82,351	47,12,161	13,418	2,247,696	3,51,182	2,099
Madras	6,79,31,189	...	1,80,22,414	5,43,56,904	...	...	1,96,49,284	53,81,216	30,82,451	15,81,001	91,31,331	14,93,819	1,12,230	12,332,270	10,49,170	3,528
Bombay	4,34,73,774	...	1,80,02,537	4,60,57,813	...	...	6,90,228	68,94,555	14,56,951	13,38,021	2,10,361	12,27,73,350	1,23,059	19,338,586	13,22,712	8,417
Bengal	3,03,91,183	...	2,82,29,174	1,93,67,658	97,136	...	8,39,73,291	21,81,704	26,84,381	16,72,292	35,89,532	16,36,60,187	78,639	46,953,177	20,79,671	3,508
United Provinces of Agra and Oudh	6,80,47,676	...	1,48,02,815	1,80,48,452	2,66,776	...	95,72,000	57,79,751	12,59,236	12,08,63,361	14,72,608	11,93,91,030	1,07,267	43,590,216	11,13,027	2,619
Punjab	2,99,61,519	...	81,73,309	1,47,94,912	36,370	...	65,83,638	3,05,037	5,61,392	6,39,31,015	7,89,778	6,31,31,248	91,291	20,578,393	6,36,378	3,033
Bihar and Orissa	1,59,01,472	...	83,05,907	1,32,16,402	1,96,769	...	3,00,279	8,10,002	8,61,344	4,30,13,435	4,21,432	1,35,92,033	83,181	33,948,778	5,12,010	1,253
Central Provinces and Berar	1,32,27,089	...	18,64,012	1,45,10,404	...	...	35,25,821	13,94,526	5,89,247	1,01,11,322	17,17,125	8,83,12,215	99,823	19,904,514	3,84,624	2,760
Assam	83,55,222	...	1,28,622	75,34,380	44,282	...	10,76,468	15,32,945	1,59,075	2,01,40,194	1,77,347	2,024,284	53,015	7,598,831	3,22,209	2,667
Salt	31,97,48,469	31,64,742	10,93,68,483	29,43,63,350	6,33,025	3,32,68,308	22,19,28,478	5,41,43,196	1,12,03,631	91,50,29,594	3,99,32,216	91,80,91,578	10,30,835	217,138,390	8,90,029	3,715
Customs	...	6,41,89,566	...	...	...	...	...	...	...	6,41,89,566	90,48,211	5,48,62,352	...	...	...	...
	...	...	...	...	...	28,57,10,840	...	...	...	28,57,10,840	90,73,188	27,65,13,161	...	...	...	...
Total	31,97,48,469	6,76,45,308	10,93,68,483	29,43,63,350	6,33,025	3,32,68,308	22,19,28,478	5,41,43,196	1,12,03,631	91,50,29,594	3,99,32,216	91,80,91,578	10,30,835	217,138,390	8,90,029	3,715
Revenue per 1,000 Square Miles	3,10,181	65,622	1,04,291	1,03,252	614	3,09,143	2,15,290	52,524	10,468	12,69,088	...	12,12,218	...	...	...	...
Revenue per 1,000 of Population	1,293.8	273.7	413.7	826.9	2.5	1,590.7	838.0	219.1	45.3	5,293.1	...	5,056.3	...	...	...	...

(a) From the latest Statistical Abstract relating to British India
(b) From the Census Report of 1921.

No. 12A.—DETAILED STATEMENT OF REFUNDS AND ASSIGNMENTS in Account No. 12.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds, Account No. 13, page 33	1,21,356	54,452	32,21,782	6,47,678	33,55,835	11,37,463	7,20,369	61,13,23,997	5,05,530	5,17,025	1,35,775	1,75,58,501
Assignments and Compensations (Land Revenue and Excise) Account No. 14, pages 34 and 35.	85,658	17,126	6,76,430	1,09,11,112	1,73,697	3,15,113	60,256	200	90,202	17,186	57,565	1,24,46,575
Allowances to District and Village Officers, (c) Account No. 15A, page 39	9,536	10,476	51,32,919	36,07,763	...	...	8,921	...	11,52,516	11,52,516	4,007	99,27,140
Total	2,10,550	82,354	91,31,531	21,02,662	35,09,532	14,52,656	7,87,773	13,24,197	4,21,432	17,17,027	1,77,347	3,49,32,316

(d) Includes Rs. 3,75,212 and Rs. 2,188 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(e) Includes Rs. 9,536 and Rs. 11,52,516 in India, General and Bombay, respectively shown as "District Charges" under "Land Revenue".

No. 13.—ACCOUNT OF REFUNDS AND DRAWBACKS for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue	8,692	12,630	1,32,148	3,26,809	41,611	68,306	98,236	5,72,302	28,724	37,181	32,406	13,59,195	6,21,993	7,37,197
Stamps	32,202	27,994	2,13,048	2,73,380	2,99,461	1,70,181	1,75,353	52,166	70,395	35,557	12,089	13,61,811	7,11,005	6,50,806
Excise	1,109	3,648	4,40,830	5,82,198	31,558	1,40,610	44,199	3,956	5,294	1,45,843	17,922	14,26,167	3,26,686	10,99,481
Provincial Rates	...	...	...	...	...	347	40	...	...	...	...	387	...	387
Income-Tax	81,099	8,352	24,06,906	52,49,825	30,18,066	7,45,638	3,93,607	2,89,451	2,09,383	2,89,704	63,325	1,27,54,156	70,36,389	56,87,773
Forest	1,211	1,745	1,12,105	33,312	1,901	31,566	8,986	29,209	15,976	8,588	9,721	2,54,870	2,956	2,51,914
Registration	43	83	7,745	10,863	3,238	725	173	13	768	202	272	24,115	126	23,989
TOTAL	1,24,355	54,452	33,21,782	64,76,787	33,95,835	11,57,403	7,20,599	(a) 9,45,097	3,30,590	5,17,025	1,35,775	1,71,80,701	87,29,154	84,51,547
Opium	...	...	...	...	...	170	...	...	...	453	...	623	623	...
Salt	54,85,847	...	30,229	1,31,132	1,15,598	...	...	2,688	...	...	...	57,65,494	57,65,494	...
Customs	6	...	2,89,480	55,65,049	29,66,081	...	...	3,75,212	...	21,861	...	92,17,689	92,17,689	...
Tributes	...	...	...	...	...	...	...	2,25,170	...	...	...	2,25,170	2,25,170	...
TOTAL REFUNDS AND DRAWBACKS	56,10,209	54,452	36,41,491	1,21,72,068	64,77,514	11,57,683	7,20,599	15,45,167	3,30,530	5,39,359	1,35,775	3,23,89,677	2,36,38,130	84,51,547

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of ASSIGNMENTS and Com-

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	No. of Items.
	R	R	R	R	R	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees . . . . .	...	...	4,421	85,55,187	...	1
Pensions in lieu of Resumed Lands	4,793	17,302	2,03,531	11,62,038	2,550	2
Malikmas, or Allowances to Excluded Proprietors	81	...	2,95,053	...	73,798	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	25,342	...	600	58,118	...	5
	55,640	17,302	5,03,209	97,76,393	76,357	6
OPIMUM COMPENSATIONS—						
To the French Government . . . . .	...	...	...	...	8,000	7
„ Indian States . . . . .	...	...	...	45,563	...	8
	...	...	...	45,563	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,375	...	...	...	...	10
„ Jnipur	6,88,300	...	...	...	...	11
„ Gwalior	3,12,600	...	...	...	...	12
„ Bharatpur	1,50,600	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	51,686	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,01,150	...	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jnipur and Jodhpur (under the Sambhar Lake Treaty)	4,34,151	...	...	...	...	21
„ Other Indian States	1,45,799	...	88,000	67,547	...	22
„ the French Government . . . . .	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations . . . . .	...	...	9,031	16,585	...	24
	32,63,945	...	4,87,931	81,132	20,000	25
EXCISE COMPENSATIONS—						
To the French Government . . . . .	...	...	3,550	...	...	26
„ Indian States, Zemindars, etc.	30,318	124	1,67,073	11,65,719	97,310	27
	30,318	124	1,70,622	11,65,719	97,310	28
CUSTOMS COMPENSATIONS—						
To Indian States, etc. . . . .	...	450	1,68,954	30,385	...	29
PURCHASE OF LIFE PENSIONS						
	...	...	...	...	...	30
MISCELLANEOUS COMPENSATIONS—						
To Maharnaj of Kishengarh (for loss of Transit duty on Rajputana-Malwa Railway)	20,000	...	...	...	...	31
„ Khnn of Khehat (for surrender of right to levy dues in Bolnn)	30,000	...	...	...	...	32
„ Khnn of Khehat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent) . . . . .	...	...	...	...	...	34
Saver Compensations . . . . .	...	...	...	...	...	35
Compensation to Sirohi Durbar	27,000	...	...	...	...	36
Other Compensations	4,583	113	10,013	20,490	36,878	37
	2,33,033	113	10,043	20,490	36,878	38
TOTAL ASSIGNMENTS AND COMPENSATIONS	35,82,386	17,989	13,43,758	1,11,21,682	2,38,576	39

PENSATIONS for the Year ended 31st March 1921.

No. of item	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	22,449	...	...	...	2,303	1,800	85,86,160	5,69,183	80,16,977
2	41,442	44,014	...	3,055	3,272	...	14,84,059	3,43,000	11,40,409
3	2,38,418	...	...	85,825	4,602	290	6,88,737	3,79,202	3,19,525
4	...	...	...	...	...	...	25,424	25,424	...
5	...	3,001	200	...	21,789	32,915	1,41,805	83,579	58,286
6	3,02,303	47,015	200	88,880	32,056	34,905	1,09,36,245	14,01,018	95,35,197
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,563	45,563	...
9	...	...	...	...	...	...	53,563	53,563	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	6,88,309	6,88,309	...
12	...	...	...	...	...	...	3,12,500	3,12,500	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	54,066	54,066	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	2,04,150	2,04,150	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	4,34,151	4,34,151	...
22	...	...	...	...	...	...	2,51,346	2,51,346	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	...	...	26,516	26,516	...
25	...	...	...	...	...	...	38,55,408	38,55,408	...
26	...	...	...	...	...	...	8,550	1,775	1,775
27	12,834	13,241	...	2,022	15,450	2,660	15,06,780	1,28,175	13,78,605
28	12,834	13,241	...	2,022	15,450	2,660	15,10,330	1,29,950	13,80,380
29	...	31,222	...	...	...	...	2,31,011	2,31,011	...
30	...	3,345	...	...	...	...	3,345	...	3,345
31	...	...	...	...	...	...	20,000	20,000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,000	1,51,000	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	24,135	...	...	2,007	...	1,108	27,248	27,248	...
36	...	...	...	...	...	...	27,000	27,000	...
37	2,858	7,876	...	...	16,370	11,314	1,10,525	10,035	20,490
38	28,993	7,876	...	2,007	25,16,370	12,420	28,66,273	28,45,753	20,490
39	3,42,136	1,02,699	200	92,909	25,63,800	40,985	1,94,56,175	85,10,703	1,09,89,412

A. - Revenue Heads.

a 2

No. 15.—ACCOUNT OF LAND REVENUE for the Year ended 31st March 1921.

REVENUE	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Ordinary Land Revenue	₹ 20,69,990	18,72,203	6,80,19,508	3,53,18,117	2,78,91,815	6,43,82,401	3,86,03,002	3,14,63,125	1,51,88,492	1,19,10,705	76,71,827	30,93,70,724
Sale of proprietary right of Government in land .	5,133	4,987	...	...	4,27,373	17,153	7,74,127	...	2,037	...	28	12,31,237
Sale of waste lands and Redemption of Land Revenue	5,100	6,839	4,72,549	...	70,213	440	20,30,966	4,312	4,823	10,091	4,450	26,19,888
Assessment of alienated Lands, less Quit-rents .	...	4,453	...	93,98,693	6,1016	...	2,05,038	...	7,150	...	...	93,81,358
Recovery of Survey and Settlement charges .	...	...	...	...	13,18,896	...	...	20,750	5,55,000	...	...	18,94,706
Capitation Tax or Land Rate and House Tax levied in lieu thereof (a)	₹ 23	...	...	...	708	...	...	94,60,883	10	...	2,60,689	97,23,113
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,09,696	1,25,630	4,94,562	3,62,031	6,14,097	8,09,997	18,41,673	83,13,187	2,31,000	3,13,393	4,45,219	1,37,95,304
TOTAL LAND REVENUE	23,00,841	20,14,115	6,89,86,017	4,50,19,116	3,63,91,183	7,01,90,091	4,24,56,306	1,92,92,557	1,69,91,472	1,22,34,190	83,85,222	31,83,12,330
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 174 .	...	1,06,312	(b) 1,10,03,423	(b) 16,03,372	...	21,13,315	1,31,91,153	(b) 2,01,555	..	7,091	...	2,85,63,561
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE	23,00,841	19,91,773	5,79,81,184	4,34,15,744	3,63,91,183	6,80,47,676	2,99,65,151	4,90,90,702	1,59,91,472	1,22,27,089	83,85,222	31,97,48,469

	Madras.	Bombay.	Barma.
₹	₹	₹	₹
1,15,79,100	17,97,592	2,21,918	
5,72,672	1,92,110	19,633	
1,10,03,123	16,05,372	2,01,853	

(a) Includes Thatamada Tax in Barma.

(b) Total Collection at pages 174 and 175
Less—Collection Charges at pages 175 and 177

No. 15A.—ACCOUNT OF CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1921.

GENERAL CHARGES OF DISTRICT ADMINISTRATION:	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Belar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners	68,610	60,616	7,36,724	5,12,844	5,20,229	6,19,226	3,99,296	5,39,292	2,34,368	2,58,399	1,71,893	41,20,397
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc.	52,880	1,36,475	19,67,964	9,40,130	11,48,812	10,73,745	5,04,387	8,59,192	8,36,214	5,57,055	3,03,921	84,00,775
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc.	4,511	1,24,123	...	38,210	19,780	9,89,129	4,55,664	...	23,751	3,624	4,997	16,60,789
Exchange Compensation Allowance . . . . .	...	...	103	...	...	...	79	113	...	814	759	1,869
Payments to Officers of other Provinces	29,021	...	...	1,51,377	...	...	...	...	...	...	...	1,80,398
Establishments—Permanent	2,95,714	1,74,762	32,19,467	32,29,361	11,51,325	37,08,341	8,79,792	8,02,331	8,42,790	5,94,947	3,69,260	1,62,59,129
Establishments—Temporary	18,557	8,318	4,51,215	3,65,956	1,91,839	3,32,710	16,948	10,720	92,787	13,416	10,663	15,13,189
Remuneration to Copyists and Examiners . . . . .	...	...	2,02,263	...	1,08,865	...	...	...	1,02,159	...	7,273	4,20,560
House-rent and other Allowances	32,583	22,476	5,38,193	14,220	41,119	10,339	3,58,763	78,296	73,397	1,37,620	8,201	13,14,625
Travelling Allowances	57,691	34,399	8,84,768	6,48,777	2,94,287	2,91,362	3,61,939	2,10,169	1,54,036	90,463	62,674	39,90,565
Purchase, Repair, and Carriage of Tents	2,622	2,234	89	4,113	3,966	39,948	21,409	2,933	8,329	11,623	1,333	92,504
Charges in connection with Special Development Scheme . . . . .	...	...	...	2,96,250	...	...	...	...	...	...	...	2,96,250
Service of Process against Defaulters and Dist-money . . . . .	...	464	5,937	5,306	2,03,419	5,832	5,954	33,849	1,49,337	31,321	66,578	5,10,587
Law Charges	3,592	58	3,60,391	2,014	32,864	—1,644	1,156	1,516	4,892	...	1,55,635	5,60,651
Remittance of Treasure within districts	4,561	2,231	33,851	...	3,720	23,152	8,155	28,889	2,675	11,606	5,191	1,24,031
Service Postage and Telegrams	18,051	32,602	3,34,774	3,08,963	83,080	1,49,295	1,23,689	1,28,478	40,067	40,617	46,999	13,60,534
Rents, Rates, and Taxes	4,002	1,917	81,787	23,567	30,416	3,551	5,803	12,736	18,309	3,029	8,771	1,93,386
Petty Construction and Repairs . . . . .	...	607	35,350	69,188	...	...	1,641	124	...	504	2,951	1,10,365
Other Charges	45,069	40,607	5,79,741	7,07,809	4,15,040	3,70,517	2,01,617	2,43,780	1,91,222	1,01,355	82,836	29,79,493
Less—Recoveries and Contributions . . . . .	...	...	17,100	1,36,229	3,61,605	...	...	...	2,35,873	...	2,762	7,53,569
Deduct—80 per cent. debitable to Law and Justice—Court of Law . . . . .	...	...	28,24,667	...	...	...	...	...	...	...	...	28,24,667
ROYAL DISTRICT ADMINISTRATION—Carried over	6,98,394	6,41,719	65,90,887	72,61,885	38,80,156	70,03,493	33,45,772	29,52,467	25,38,351	18,45,813	13,07,189	3,86,18,126

(c) The remaining part is charged under "Law and Justice," etc. This method of distribution is not, however, followed in "India General," Madras and Bombay.

No. 15A.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1921.—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	6,33,394	6,41,719	66,90,887	72,61,885	38,90,166	76,65,493	35,45,772	29,52,467	26,38,351	18,45,813	13,07,189	3,86,18,136
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	1,72,712	...	3,35,644	73,718	1,42,016	1,27,881	1,78,321	1,12,136	...	3,00,593
Salaries of Officers	...	...	1,40,547	...	...	...	...	1,26,486	...	...	...	10,93,796
Exchange Compensation Allowance	...	...	...	...	...	...	...	190	...	...	...	190
Office Establishment	...	...	1,01,960	...	33,741	22,783	36,124	10,530	...	56,931	...	2,85,667
Field Establishment (partly temporary)	...	...	2,33,965	...	4,18,51	73,839	1,03,701	1,17,110	2,394	27,828	...	7,07,545
Temporary Establishment	...	...	...	...	...	...	1,47,266	7,427	2,26,632	99,797	1,584	7,40,530
Contract Works and Special Services	...	...	...	...	...	3,217	...	...	1,18,371	...	...	9,96,662
Travelling and other Allowances	...	...	1,18,407	...	8,76,964	3,297	1,36,914	48,159	62,083	47,910	...	6,06,036
Service Postage and Telegrams	...	...	4,274	...	97,573	639	10,651	515	1,175	1,318	9	18,974
Rents, Rates and Taxes	...	...	5,342	...	1,111	836	3,965	1,905	8,009	375	33	15,982
Other Charges	...	...	12,915	...	1,84,737	9,778	2,27,814	6,409	68,895	76,348	1,117	5,93,695
Share of Charges transferred from Land Records	...	...	...	...	29,297	...	...	...	27,541	...	...	56,833
Zets—Recoveries and Contributions	...	...	6,974	...	-2,13,445	...	...	...	14,973	...	...	-1,91,498
	...	17,078	7,86,168	...	21,81,163	1,89,137	8,08,453	4,45,812	8,61,741	4,21,603	2,743	58,02,708
Revenue Survey—												
<i>Portion of the Survey of India Charges transferred from Account No. 40-D, page 107</i>												
Controlling Staff	61,516	...	...	...	...	...	...	...	...	...	...	51,516
Correspondence and Drawing	97,355	...	...	...	...	...	1,27,868	...	...	...	...	97,355
Charges of Survey Parties	...	...	...	...	...	...	...	...	...	...	...	1,27,868
	1,48,871	...	...	...	...	...	1,27,868	...	...	...	...	2,76,739
Local Survey Charges:												
Controlling Office	...	...	(a) 3,06,031	...	68,865	...	...	...	5,708	...	...	3,81,979
Salaries of Officers	1,810	...	(a) 78,305	35,420	12,452	...	...	...	3,474	...	3,375	1,48,621
Office Establishment	1,301	...	2,98,005	28,169	...	...	...	...	...	...	15,270	3,32,956
Field Establishment (partly temporary)	14,003	...	5,06,690	...	1,27,832	...	...	73,904	22,070	...	20,596	7,59,098
Extra Department and Mapping Charges	...	...	...	1,33,884	...	...	...	...	...	...	...	1,33,884
Travelling and other Allowances	2,376	...	2,24,310	9,533	21,356	...	...	10,338	1,365	...	7,795	2,82,673
Service Postage and Telegrams	...	...	5,043	641	...	...	...	167	...	...	67	6,808
Rents, Rates and Taxes	...	...	7,639	...	8,161	...	...	1,202	450	...	374	17,826
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	1,10,324	...	...	...	1,718	...	...	1,718
Drawing Office	...	...	...	...	66,290	...	...	...	82,116	...	...	1,06,486
Other Charges	4,237	...	2,06,724	14,048	...	...	...	70,507	8,580	...	2,038	1,20,144

<i>Less</i> —Recoveries and Contributions	4,08,911	...	...	...	4,677	...	5,653	3,97,981
LAND RECORDS:								
Directorate—								
Salaries of Director and Assistants, etc.	...	...	...	...	...	...	...	...
Establishments (partly temporary)	1,72,401	12,79,736	2,21,795	4,32,140	1,27,808	1,56,618	07,868	25,61,950
Travelling and other Allowances	1,72,401	20,65,891	2,21,795	6,26,13,303	1,88,137	6,02,430	70,611	81,64,748
Service Postage and Telegrams	5,536	20,616	73,906	38,308	18,305	...	...	2,80,672
Rents, Rates, and Taxes	471	4,909	1,10,658	19,689	43,932	...	...	2,70,711
Other Charges	9	8,161	24,511	10,131	3,109	...	...	81,288
<i>Less</i> —Share of charges transferred to "Land Settlement" . . . . .	...	...	...	...	...	...	...	...
District Charges	2,33,469	2,57,711	43,10,055	29,297	53,12,109	19,10,336	17,55,256	56,598
TOTAL LAND RECORDS	2,39,135	42,15,009	16,09,213	73,969	54,13,720	19,10,336	3,20,081	2,14,27,340
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:								
Managing of Government Estates . . . . .	...	...	...	8,81,074	3,52,644	...	...	10,02,415
Management of Grazing Lands . . . . .	...	...	...	...	...	...	...	1,37,182
Commission on Land Revenue Collections, etc.	14,189	...	...	20,008	5,213	15,11,432	56,986	20,24,805
Commission on Capitation Tax (c) . . . . .	...	...	...	...	...	6,55,671	...	6,55,671
Commission on Fishery Collections . . . . .	...	...	...	...	...	61,805	1,125	62,980
Income Commissioner, Madras . . . . .	...	11,336	...	...	...	...	...	11,336
Allowances to District and Village Officers . . . . .	...	51,32,919	14,76,547	...	8,923	...	11,52,516	77,86,888
TOTAL DIRECT CHARGES OF COLLECTION	14,189	51,44,285	14,76,547	9,10,743	3,57,857	22,28,908	4,26,459	1,22,79,237
TOTAL CHARGES IN INDIA	10,61,469	9,48,074	1,35,89,150	74,88,170	73,82,165	76,94,141	21,31,240	8,09,88,491
CHARGES IN ENGLAND:								
Law Charges in connection with Appeals from India, a portion of which is recoverable in India . . . . .	...	...	...	...	...	...	...	...
Stores for India . . . . .	...	...	...	...	...	...	...	...
TOTAL CHARGES AGAINST "LAND REVENUE" . . . . .	...	...	...	...	...	...	...	...
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = R10 . . . . .	...	...	...	...	...	...	...	...
TOTAL CHARGES AGAINST "LAND REVENUE" . . . . .	...	...	...	...	...	...	...	...

(a) Includes Exchange Compensation Allowance.

(b) Includes the following survey and settlement charges:—

7th share recoverable from Zemindars	9,31,927
7th share recoverable from Tenants	6,63,233
7th share borne by Government	5,32,186
Total	21,28,746

(c) Includes Commission on Thatamada Tax collections in Burma.

No. 16—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1921.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
BENGAL OPIUM—												
Proceeds of 1,550 Chests sold by Public Auction in Calcutta for export, at the average rate of Rs. 211-13-5 per chest.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Proceeds of 8,277 chests sold by private arrangement—Borneo 172 chests, Netherlands Indies 3,200 chests and Siam 1,700 chests at the rate of Rs. 2,500 per chest	..	..	..	..	80,67,500	..	..	..	..	..	..	80,67,500
—Hong-Kong 135 chests at Rs. 2,000 per chest and 10 chests at Rs. 4,000 a chest—Singapore 3,000 chests at Rs. 3,000 per chest and Ceylon 40 chests at Rs. 4,000 per chest	..	..	..	..	(a)	..	..	..	..	..	..	2,12,30,000
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of Rs. 113 per seer	25,937	63,416	6,21,121	10,48,028	5,70,123	5,32,673	6,96,719	5,15,189	4,96,500	5,53,687	8,34,993	59,58,391
Sale of medical opium	..	..	..	..	9,463	..	..	..	..	..	..	9,463
Miscellaneous Receipts, including sale-proceeds of opium, etc., in England	25,937	63,416	6,21,121	10,48,028	10,755	64,075	..	..	..	..	..	74,830
TOTAL BENGAL OPIUM	..	..	..	..	2,98,87,846	5,96,748	6,96,719	5,15,189	4,96,500	5,53,687	8,34,993	3,53,10,184
BOMBAY OPIUM—												
Miscellaneous receipts.	..	..	..	1,050	..	..	..	..	..	..	..	1,050
TOTAL OPIUM REVENUE	25,937	63,416	6,21,121	10,49,078	2,98,87,846	5,96,748	6,96,719	5,15,189	4,96,500	5,53,687	8,34,993	3,53,41,234

(a) Excludes Rs. 10,00,000 value of 400 chests sold to Netherlands Government in 1919-20 but not delivered during that year.

No. 16A.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1921.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Mamds.	Chests.	Mamds.
Opium in store in Calcutta on 1st April 1920	12,292	20,935	766	1,142
In store at Factories on above date.	7,400	12,803	131	182
Produce of season 1919-20	10,693	33,538	6,903	10,355
	1,550	2,640	7,790	11,679
Total	8,277	14,996	..	..
Sold by Auction from 1st April 1920 to 31st March 1921	..	..	..	..
Sold direct to the governments of Hong-Kong, Singapore, Siam, Ceylon, Netherlands Indies and Borneo from 1st April 1920 to 31st March 1921	..	..	..	..
Issued to Excise Department from 1st April 1920 to 31st March 1921	..	..	6,748	10,118
Issued to Medical Department ditto	..	..	16	22
TOTAL EXPENDED	9,827	16,735	6,761	10,140
Balance in store in Calcutta on 31st March 1921	9,805	16,802	866	1,294
Balance in Factories " "	..	..	163	215
Balance in Store on 31st March 1921	9,805	16,802	1,029	1,539

No. 16B.—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1921.

	INDIA, GENERAL.	BENGAL.	UNITED PROVIN- CES OF AGRA AND OUDH.	TOTAL.
	₹	₹	₹	₹
Superintendence . . . . .	...	...	1,00,191	1,00,191
Ghazipur Opium Factory . . . . .	...	...	5,13,301	5,13,301
District Staff . . . . .	...	...	(a) 11,68,177	11,68,177
Opium Research Laboratory . . . . .	...	...	49,511	49,511
Purchase of opium including Payments to cultivators:—			10,401	10,401
Purchase of Malwa opium . . . . .	...	...	70,000	70,000
Do. Baroda Do. . . . .	...	...	82,33,543	82,33,543
Payments to cultivators . . . . .	...	...	20,68,559	20,68,559
Payments for special cultivation in Malwa . . . . .	...	33,545	...	33,545
Opium Miscellaneous charges in Calcutta	3,845	...	...	3,845
Other Opium Agencies and Establishments	3,845	33,545	1,22,13,683	1,22,51,073
TOTAL CHARGES IN INDIA	3,845	33,545	1,22,13,683	1,22,51,073
	Secretary of State.	High Com- missioner.	TOTAL.	
	£	£	£	
CHARGES IN ENGLAND:—	22	...	22	
Miscellaneous expenditure	3,611	—2,413	1,198	
Stores for India	3,633	—2,413	1,220	
TOTAL	3,633	—2,413	1,220	
	TOTAL ENGLAND CONVERTED INTO ₹ AT £ 1 = ₹10			12,201
	TOTAL CHARGES UNDER OPIUM			1,22,63,274

(a) Includes Exchange Compensation Allowance.

No. 17.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1921.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	19,23,979	9,58,059	19,78,041	...	...	...	...	48,60,079
Excise duty on Salt manu- factured locally	1,23,97,694	1,34,87,702	1,88,06,118	...	18,01,931	...	...	4,64,93,645
Duty on Salt imported from England . . . . .	...	3,306	3,517	26,83,237	2,79,363	...	...	29,69,423
Duty on other imported Salt, seaborne . . . . .	...	...	8,526	1,11,41,076	10,83,388	...	...	1,22,32,990
Frontier duty on Salt im- ported by land . . . . .	...	...	3,20,059	...	...	...	...	3,20,059
Treaty Price of Salt . . . . .	...	...	4,642	...	...	...	...	4,642
Rent of warehouses . . . . .	...	...	...	1,40,146	...	...	...	1,40,146
Miscellaneous Receipts	2,16,088	1,63,408	1,96,438	45,757	60	1,803	770	6,21,324
TOTAL SALT REVENUE	1,45,37,961	1,46,12,475	2,13,17,341	1,40,10,216	31,64,742	1,803	770	6,76,45,303
Deduct—Refunds	54,85,847	30,229	1,31,132	1,15,598	2,688	...	...	57,65,494
Net Revenue from Salt	90,52,114	1,45,82,246	2,11,86,209	1,38,94,618	31,62,054	1,803	770	6,18,79,814

A.—Revenue Heads.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.												
Sale of Court-fee Stamps.	₹ 9,36,560	₹ 5,63,850	₹ 1,09,00,254	₹ 76,63,933	₹ 1,83,80,113	₹ 1,13,31,898	₹ 50,41,361	₹ 23,24,204	₹ 63,26,973	₹ 31,88,886	₹ 12,38,693	₹ 6,78,61,373
Sale of Commercial and other Stamps	5,44,851	4,00,418	6,56,171	1,01,52,083	96,35,296	35,34,296	30,70,660	25,69,083	19,67,486	16,63,073	4,85,167	4,10,37,439
Fines and Penalties	6,199	3,471	1,02,555	32,647	30,530	31,034	41,384	18,927	10,433	19,605	6,731	3,02,576
Miscellaneous	53,704	900	2,614	1,52,953	1,34,230	537	16,161	1,106	1,105	2,418	31	3,67,095
TOTAL STAMP REVENUE	14,61,314	9,68,649	1,60,22,614	1,80,22,537	2,82,29,174	1,43,93,815	81,73,309	49,13,410	83,05,997	48,64,012	17,28,922	10,95,66,483
Deduct—Refunds	32,202	27,991	2,13,048	2,73,380	2,99,461	1,70,181	1,75,358	52,166	70,395	35,557	12,069	13,61,811
NET REVENUE from STAMPS	14,29,112	9,40,655	1,78,09,566	1,77,29,157	2,79,29,713	1,42,23,634	79,97,951	48,61,244	82,35,602	48,28,455	17,16,553	10,82,06,672
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	9,100	2,943	...	...	7,383	...	...	...	19,426
Establishment of Superintendent or other Officers	48,766	512	15,800	94,212	14,373	178	...	10,829	845	7,422	...	1,98,937
Contingent Expenses, Packing Charges, etc.	50,136	6,223	24,739	44,342	9,203	28,780	39,620	7,462	8,745	12,049	2,760	2,36,119
Charges for the sale of Stamps, viz. :—												
Clerks and Servants	...	...	4,732	...	...	513	...	10,722	...	...	...	15,967
Commission to Vendors	305	...	...	3,512	...	—5	...	3,586	...	3,747	...	11,095
Discount on sale of Court-fee Stamps	5,20	5,061	94,155	24,782	1,56,113	82,599	38,003	12,832	57,988	18,793	11,777	5,07,723
Discount on sale of General Stamps	14,176	15,721	2,75,153	1,67,322	2,02,357	1,12,600	1,08,972	56,952	79,417	75,287	23,776	12,22,036
Purchase of plain paper to be used with Court-fee Stamps	2,51,746	...	...	...	...	...	...	...	...	...	...	2,51,746
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	...	4,436	63,815	18,119	2,64,492	70,416	46,433	8,775	85,024	21,631	19,637	...
Deduct—Cost of stamps supplied to Basrah Administration	—6,02,778	...	...	...	...	...	...	...	...	...	...	339
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	339	...	...	...	...	...	...	...	...	...	...	8,78,697
TOTAL CHARGES in INDIA	—11,11,085	31,956	4,80,454	3,61,689	7,39,481	2,95,031	2,33,028	1,24,491	2,32,019	1,38,929	57,950	15,84,013
CHARGES IN ENGLAND:												
Stores for India	...	...	...	...	...	...	...	...	...	...	...	36,93,460
TOTAL CHARGES for COLLECTION of STAMP REVENUE	...	...	...	...	...	...	...	...	...	...	...	52,77,473

CONVERTED INTO ₹ AT ₹1=₹10

No. 20.—ACCOUNT OF PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1921.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.												
RATES AND CASSES ON LANDS :												
Cess on Lands for expenditure on Roads, Schools, etc.	200	...	...	...	...	...	...	...	...	...	...	200
Assessment on Wards' Estates for Establishment Charges	489	503	...	...	97,436	2,56,776	36,570	...	1,96,433	...	43,025	6,21,237
Miscellaneous . . . . .	...	...	...	...	...	...	...	...	7,331	...	1,257	8,588
TOTAL RECEIPTS under PROVINCIAL RATES .	689	503	...	...	97,436	2,56,776	36,570	...	1,96,769	...	44,282	6,33,025
Deduct—Refunds . . . . .	...	...	...	...	...	347	40	...	...	...	...	387
NET RECEIPTS under PROVINCIAL RATES	689	503	...	...	97,436	2,56,429	36,530	...	1,96,769	...	44,282	6,32,638
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...

No. 21.—ACCOUNT OF CUSTOMS REVENUE for the Year ended 31st March 1921—*contd.*

		Gross Receipts.										Total Gross Receipts estimated over.	Assm.	Central Provinces and Berar.	Bihar and Orissa.	Burma.	Punjab.	United Provinces of Agra and Oudh.	Bengal.	Bombay.	Madras.	India, General.	No. of Items.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
SEA CUSTOMS.																							
Imports.																							
<i>Special Duties.</i>																							
Arms, Ammunitions and Military Stores		78,965	4,78,610	4,18,610	...	...	...	...	...	...	...	10,60,707	...	...	...	84,183	...	...	...	...	...	...	1
Coal, Coke and patent fuel		185	24,159	3,168	...	...	...	...	...	...	...	16,473	...	...	...	18,961	...	...	...	...	...	...	2
Liquors:																							
(a) Ale, Beer, Porter, Cider and other fermented Liquors		42,689	5,01,209	2,94,974	...	...	...	...	...	...	...	8,89,763	...	...	...	1,37,521	...	...	...	...	...	...	3
(b) Spirits and Liquors		17,17,166	82,65,607	51,21,672	...	...	...	...	...	...	...	1,70,16,133	...	...	...	10,82,740	...	...	...	...	...	...	4
(c) Wines		67,568	4,06,378	2,67,222	...	...	...	...	...	...	...	9,60,637	...	...	...	62,502	...	...	...	...	...	...	5
Optum		1,024	1,318	955	...	...	...	...	...	...	...	3,493	...	...	...	211	...	...	...	...	...	...	6
Petroleum		6,19,918	21,76,004	21,76,003	...	...	...	...	...	...	...	51,79,149	...	...	...	41,779	...	...	...	...	...	...	7
Silver:																							
(a) Silver Bullion and Coin . . . . .		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
(b) Silver Manufacturers		3,79,021	2,25,764	9,851	...	...	...	...	...	...	...	7,71,212	...	...	...	6,137	...	...	...	...	...	...	9
Sugar		1,72,291	51,07,357	67,92,699	...	...	...	...	...	...	...	1,69,16,944	...	...	...	6,47,761	...	...	...	...	...	...	10
Tobacco		9,85,729	23,67,423	45,12,973	...	...	...	...	...	...	...	1,31,25,193	...	...	...	22,33,413	...	...	...	...	...	...	11
<i>Duty of 2½ per cent.</i>																							
Machinery		3,73,133	16,11,627	27,44,725	...	...	...	...	...	...	...	2,26,148	...	...	...	5,41,377	...	...	...	...	...	...	12
Metals—Iron and Steel		4,87,820	21,76,221	30,21,922	...	...	...	...	...	...	...	68,77,324	...	...	...	20,01,230	...	...	...	...	...	...	13
Railway plant and Rolling Stock		3,19,129	12,41,110	17,57,876	...	...	...	...	...	...	...	33,60,950	...	...	...	42,977	...	...	...	...	...	...	14
Other Articles		55,429	81,221	29,1933	...	...	...	...	...	...	...	4,32,706	...	...	...	22,571	...	...	...	...	...	...	15
<i>Duty of 7½ per cent.</i>																							
Articles of Food and Drink (excluding Sugar and Vinegar)		8,81,640	32,00,223	17,21,771	...	...	...	...	...	...	...	62,19,437	...	...	...	8,66,277	...	...	...	...	...	...	16
Raw Materials and Articles mainly manufactured		6,17,969	25,81,159	19,01,339	...	...	...	...	...	...	...	46,79,657	...	...	...	3,12,377	...	...	...	...	...	...	17

Articles wholly or mainly manufactured:—										18
(a) Cutlery, hardware, implements and instruments										19
(b) Metals, other than iron and steel										20
(c) Cotton Manufactures										21
(d) Yarn and textile fabrics (other than cotton manufacture)										22
(e) All other Articles wholly or mainly manufactured										23
Miscellaneous										24
Total Imports										25
Exports.										26
Hides and Skins (Raw)										27
Jute—										28
(a) Raw										29
(b) Manufactured										30
Rice										31
Tea										32
Total Exports										33
Miscellaneous										34
Total Sea Customs										35
LAND CUSTOMS.										36
Import Duty:										37
On Cotton Goods										38
" other Goods										39
Total Import Duty										40
Export Duty										41
Miscellaneous										42
Total Land Customs										43
Excise Duty on Cotton Manufactures										44
Excise Duty on Motor Spirit										45
Warehouse and Wharf Rents										46
Miscellaneous										47
GRAND TOTAL										48

No. 21.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1921—*contd.*

	Total Gross Receipts brought forward.	REFUNDS AND DRAWBACKS.										No. of Items.
		Indin, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Draw-Backs carried over.
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imports.												
<i>Special Duties.</i>												
Arms, Ammunition and Military Stores.	10,60,707	...	10,601	35,705	86,617	...	...	9,295	...	...	...	1,42,398
Coal, coke and patent fuel.	46,473	...	...	1,497	...	...	...	...	...	...	...	1,497
Liquor :												
(a) Ale, Beer, Porter, Cider and other fermented Liquors.	8,88,703	...	103	30,072	1,881	...	...	12	...	...	...	32,088
(b) Spirits and Liquors.	1,70,10,135	...	28,754	1,38,950	73,984	...	...	85,848	...	...	...	2,77,535
(c) Wines.	9,00,097	...	677	2,310	8,934	...	...	2,123	...	...	...	14,044
Opium.	3,408	...	48	252	...	...	...	...	...	...	...	300
Petroleum.	61,79,139	...	2,555	87,012	59,350	...	...	181	...	...	...	1,45,948
Silver												
(a) Silver Bullion and Coin.	...	...	...	...	...	...	...	...	...	...	...	...
(b) Silver Manufactures.	7,61,212	...	1,892	8,317	587	...	...	225	...	...	...	11,031
Sugar, all sorts.	1,09,16,944	...	1,201	10,24,054	6,73,301	...	...	1,897	...	...	...	17,01,253
Tobacco.	1,31,25,505	...	41,497	1,70,225	1,60,694	...	...	466	...	...	...	3,81,782
<i>Duty at 2½ per cent.</i>												
Machinery.	52,56,498	...	6,045	42,550	38,074	...	...	12,248	...	...	...	98,917
Metals—Iron and Steel.	66,77,924	...	4,093	20,322	35,780	...	...	27,043	...	...	...	87,238
Railway Plant and Rolling Stock.	33,90,679	...	646	30,448	1,05,393	...	...	220	...	...	...	2,35,707
Other Articles.	4,63,696	...	9	4,802	14,953	...	...	485	...	...	...	20,249
<i>Duty at 7½ per cent.</i>												
Articles of Food and Drink (excluding Sugar and Vinegar).	67,19,457	...	11,357	1,60,977	9,835	...	...	7,080	...	...	...	1,86,169
Raw Materials and articles mainly unmanufactured.	63,78,387	...	22,847	2,34,733	48,899	...	...	1,486	...	...	...	3,07,965

Articles wholly or mainly manufactured:—	1,31,53,000	24,978	92,445	92,915	...	...	22,100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,39,567
(a) Cutlery, hardware, implements and instruments.	89,91,118	1,451	1,21,222	62,433	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,57,625
(b) Metals, other than iron and steel.	4,69,20,791	17,399	15,01,370	91,651	...	...	77,781	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,91,805
(c) Cotton Manufactures.	1,56,57,470	1,113	2,07,725	13,733	...	...	31,151	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,53,432
(d) Yarn and textile fabrics (other than Cotton manufactures).	4,50,07,508	41,142	4,72,759	2,31,621	...	...	3,779	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,68,602
(e) All other Articles wholly or mainly manufactured.	73,08,611	9,578	8,91,725	1	...	...	4,483	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,05,488
Miscellaneous.	23,10,35,117	2,59,373	31,02,167	18,57,362	...	...	2,71,917	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	71,91,111
Total Imports																																	
Exports.																																	
Hides and skin (Raw)	6,21,150	12,757	72,689	3,76,119	...	...	25,829	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,87,821
Jute	1,11,61,118	891	...	2,13,473	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,44,274
(a) Raw	2,69,31,510	163	2,727	3,88,169	...	...	84	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,61,076
(b) Manufactured	6,23,672	2,135	40,679	2,593	...	...	63,458	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,08,598
Rice	42,05,332	14,180	2,611	17,831	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,032
Tea	4,83,68,042	3,128	1,19,036	9,84,139	...	...	82,411	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,36,834
Total Exports	19,81,576	50	1,59,231	50,457	...	...	6,134	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,13,312
Miscellaneous	28,18,57,931	2,59,033	51,47,754	29,63,938	...	...	3,76,212	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	82,11,307
Total Sea Customs R.																																	
LAND CUSTOMS.																																	
Import Duty:—																																	
On Cotton Goods	96,681
„ other Goods	8,20,109	2,112	18,976	21,068
Total Import Duty	9,16,793	2,112	18,976	21,068
Export Duty.	29,333	...	267	567
Miscellaneous	4,57,939	9,830	611	10,161
Total Land Customs R.	1,00,185	11,932	20,161	32,096
Excise Duty on Cotton Manufactures	2,30,92,870	6,293	1,02,840	2,21,043
Excise Duty on Motor Spirit.	51,26,247	3,065
Warehouse and Wharf Rents	60,063	590	713
Miscellaneous	71,16,937	11,059	18,815
GRAND TOTAL	31,99,35,157	2,89,480	55,65,019	29,62,031	3,76,212	92,17,689

No. 21.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1921—*concd.*

NET RECEIPTS.													No. of Items.		
	Total Gross Receipts brought forward.		Total Refunds and Draw-backs brought forward.	NET RECEIPTS.								Total Net Receipts.			
	₹	₹		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.		Central Provinces and Berar.	Assam.	
SEA CUSTOMS.															
Imports.															
Special Duties.															
Arms, Ammunitions and Military Stores . . .	10,60,707	1,42,308	...	68,274	1,42,845	3,32,002	...	...	75,188	...	...	...	...	9,18,309	1
Coal, Coke and patent fuel . . .	46,473	1,497	...	185	22,662	3,168	...	...	18,961	...	...	...	...	41,976	2
Liquors:															
(a) Ale, Beer, Porter, Cider and other fermented Liquors . . .	9,88,703	32,068	...	42,596	4,73,137	2,03,693	...	...	1,37,409	...	...	...	...	8,56,635	3
(b) Spirits and Liquors . . .	1,70,16,135	2,77,536	...	16,88,402	80,66,517	50,50,938	...	...	10,32,622	...	...	...	...	1,67,38,790	4
(c) Wines . . .	9,00,697	14,044	...	97,131	4,64,069	2,68,275	...	...	67,179	...	...	...	...	8,60,633	5
Opium . . .	3,408	300	...	976	960	955	...	...	211	...	...	...	...	9,108	6
Petroleum . . .	51,72,139	1,45,918	...	6,17,593	2,04,8,983	23,20,318	...	...	46,593	...	...	...	...	50,33,191	7
Silver:															
(a) Silver Bullion and Coin . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
(b) Silver Manufactures . . .	7,61,212	11,031	...	3,77,129	3,17,667	49,265	...	...	6,210	...	...	...	...	7,50,191	9
Sugar . . .	1,09,16,914	17,01,253	...	4,51,003	40,82,433	40,36,359	...	...	6,45,863	...	...	...	...	92,15,691	10
Tobacco . . .	1,31,25,695	3,81,782	...	9,41,333	62,68,505	43,52,399	...	...	22,38,916	...	...	...	...	1,27,43,813	11
Duty at 2½ per cent.															
Machinery . . .	52,60,418	93,017	...	3,67,183	15,71,313	37,66,651	...	...	6,32,129	...	...	...	...	51,67,551	12
Metals—Iron and Steel . . .	90,77,924	87,239	...	4,83,757	22,45,904	29,86,112	...	...	8,74,883	...	...	...	...	65,90,686	13
Railway plant and Rolling Stock . . .	33,90,670	2,35,707	...	3,17,774	12,01,962	15,62,183	...	...	42,753	...	...	...	...	31,54,972	14
Other Articles . . .	4,63,596	20,249	...	55,141	77,110	2,85,002	...	...	25,785	...	...	...	...	4,43,317	15
Duty at 7½ per cent.															
Articles of Food and Drink (excluding Sugar and Vinegar) . . .	67,19,657	1,86,160	...	8,69,621	30,49,263	17,41,916	...	...	8,78,697	...	...	...	...	63,30,289	16
Raw Materials and Articles mainly unmanufactured . . .	63,78,987	3,07,965	...	6,05,133	39,51,717	18,12,431	...	...	9,11,141	...	...	...	...	60,70,422	17

Articles wholly or mainly manufactured:—

Articles wholly or mainly manufactured:—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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A.—Revenue Heads

No. 21A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOM REVENUE for the Year ended 31st March 1921.

	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	R	R	R	R	R	R
<i>Charges at the Principal Ports</i>						
<i>of</i>						
<i>Madras, Bombay, Calcutta, and Rangoon.</i>						
Commissioner . . . . .	...	49,070	...	...	...	49,070
Establishment and Contingencies, etc., of Commissioner . . . . .	...	21,464	...	...	...	21,464
Collectors, Deputy and Assistant	55,657	1,09,365	1,09,480	77,839	...	3,52,346
Exchange Compensation Allowance	42	...	...	6	...	48
Office and Wharf Establishment	(a) 1,39,981	6,02,085	3,17,064	1,66,403	...	12,25,533
Preventive Establishment . . . . .	..	2,20,935	5,57,907	1,76,677	...	9,55,519
Appraising Establishment	33,646	2,12,469	1,44,097	45,401	...	4,35,613
Overtime Allowance	24,987	2,12,910	2,42,565	1,09,985	...	6,90,447
Other Charges	48,964	1,55,355	1,81,471	2,46,256	...	6,32,046
Add—Portion transferred from Salt (see page 42) . . . . .	...	2,86,850	...	...	...	2,86,850
Total Charges at the Principal Ports	3,03,277	18,70,503	16,52,584	8,22,567	...	46,48,931
Ditto at other Ports (vide details next page).	3,45,219	4,23,975	76,935	1,31,707	18,336	9,16,202
TOTAL CHARGES IN INDIA	6,48,526	22,94,478	17,29,519	9,54,274	18,336	56,45,133
			Secretary of State.	High Com- missioner.	Total.	
CHARGES IN ENGLAND—			£	£	£	
Miscellaneous expenditure			806	...	806	
Stores for India			21	331	352	
Total			£ 827	361	1,188	
TOTAL ENGLAND CONVERTED INTO R AT £1 = R10						11,888
Total Customs Charges						56,57,016

(a) Includes charges on account of Preventive Establishment,

No. 21A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOM REVENUE for the Year ended 31st March 1921—*concl'd.*

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
<i>Madras.</i>				
Out ports	22,671	2,18,728	1,03,850	3,45,249
<i>Bombay.</i>				
Sind Division	42,533	3,21,322	60,115	4,23,975
<i>Bengal.</i>				
Chittagong	9,180	58,630	9,125	76,935
<i>Burma.</i>				
Akyab	6,395	20,852	8,461	35,708
Bassoin	3,553	19,671	4,284	27,508
Bhamo . . . . .	...	2,902	378	3,280
Kyauk-Phyu . . . . .	...	1,158	65	1,223
Maungdaw . . . . .	...	1,596	260	1,856
Mergui . . . . .	...	7,490	2,048	9,538
Moulmein	3,599	20,428	13,531	37,558
Sandoway . . . . .	...	323	58	381
Tavoy . . . . .	...	8,776	2,944	11,720
Victoria Point . . . . .	...	2,342	261	2,603
Pegu . . . . .	...	32	...	32
<i>Total Burma</i>	13,847	85,570	32,290	1,31,707
<i>Bihar and Orissa.</i>				
Balasore	3,600	3,300	2,299	9,199
Cuttack	1,410	4,649	686	6,745
Puri . . . . .	...	2,210	182	2,392
<i>Total Bihar and Orissa</i>	5,010	10,159	3,167	18,336
Total Charges at other Ports	93,246	6,04,409	2,03,547	9,96,202

A.—Revenue Heads.

No. 22 A.—ACCOUNT OF INCOME TAX CHARGES FOR COLLECTION for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Income-tax	12,593	18,325	8,48,722	5,68,784	2,90,036	3,72,169	2,05,155	1,46,335	64,257	82,480	5,295	21,14,151
Super-tax . . . . .	...	...	...	...	10,987	...	1,220	...	...	...	...	12,216
EXCESS PROFITS DUTY	32,262	...	...	15,846	10,445	...	1,430	...	...	...	...	50,983
TOTAL CHARGES	44,855	18,325	8,48,722	5,84,630	3,11,483	3,72,169	2,07,814	1,46,335	64,257	82,480	5,295	21,86,350

CHARGES IN ENGLAND—	
Secretary of State—	£
Pay and Expenses of an Excess Profits Duty expert on deputation to India, etc.	1,348
TOTAL	1,348
TOTAL CONVERTED INTO RUPEES AT £ 1 = Rs. 10	13,470
Total charges for the collection of Income-Tax	21,99,829

A.—CONSERVANCY AND WORKS.									
Timber and other Produce removed from the Forests by Government Agency	9,70,919	2,58,825	3,97,011	19,47,422	2,28,385	(c) 28,46,628	16,99,624	22,56,269	15,415
Timber and other Produce removed from the Forests by Consumers or Purchasers	1,424	292	1,31,193	71,498	1,57,391	1,19,804	14,051	2,50,872	17,389
Drift and Waif Wood and Confiscated Forest Produce	...	401	1,604	244	1,447	2,618	29,107	1,30,252	12
Revenue from Forests not managed by Government	140	...	...	...	...	58,909	...	259	...
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	26,913	5,179	39,815	555	2,61,033	31,826	...	...
Live Stock, Stores, Tools, and Plant	1,32,538	12,350	3,26,983	87,227	57,274	4,21,926	2,31,019	2,72,214	14,203
Communications and Buildings	2,32,992	34,275	5,54,032	5,16,277	1,75,476	10,80,622	1,96,298	4,92,404	1,18,349
Organization, Improvement, and Extension of Forests	2,71,465	3,716	3,41,323	2,79,330	1,77,371	4,01,057	1,41,193	3,92,969	53,621
Miscellaneous	70,132	6,026	28,660	1,40,983	18,352	87,374	5,00,719	97,212	6,605
TOTAL CONSERVANCY AND WORKS.	17,48,670	3,42,528	18,08,985	30,12,705	8,16,231	52,80,901	27,44,375	38,02,541	2,26,337
B.—ESTABLISHMENTS.									
I.—Salaries.									
Pay of Conservators	37,072	...	1,33,935	1,10,450	23,508	1,23,164	62,990	1,28,370	32,801
Pay of Superior Officers	2,68,842	24,011	4,42,586	3,56,477	1,51,155	3,98,223	1,63,573	7,00,836	1,08,494
Subordinate Forest and Depot Establishments	92,812	36,122	10,85,908	7,80,964	1,39,496	4,68,440	2,35,567	10,60,365	1,04,993
Office Establishments	83,610	7,912	3,51,844	2,34,652	50,027	3,00,751	74,679	4,45,483	40,482
Deputation and Special Allowances	79,101	1,499	61,010	4,48,878	43,598	26,103	75,691	2,41,472	12,659
Compensation for loss of provision	7,014	4,281	13,636	...	3,138	1,306	26,113	74,955	8,927
War allowance	...	16,784	...	...	...	195	...	...	...
Total	5,58,361	89,692	20,88,929	19,30,016	4,09,822	13,16,275	6,38,553	26,51,484	3,08,320
II.—Travelling Allowances.									
Conservators	1,742	...	14,336	16,151	3,981	15,230	5,738	13,848	3,303
Superior Officers	42,215	4,777	91,641	59,037	35,630	81,024	50,594	1,18,580	17,006
Subordinate Forest and Depot Establishments	15,098	7,818	2,25,880	1,36,853	39,321	78,474	53,073	2,47,465	16,916
Office Establishments	6,058	832	71,119	34,785	5,209	26,048	16,097	49,160	2,010
Total	65,113	13,427	4,02,976	2,45,056	81,141	2,00,776	1,25,562	4,29,053	39,235
III.—Contingencies.									
Stationery	457	556	...	6,813	856	7,675	970	10,710	155
Carriage of Tents and Records	7,049	1,593	...	12,192	3,892	56,146	15,002	64,133	3,925
Rents, Rates, and Taxes	3,222	1,363	7,956	14,706	3,048	14,479	7,098	21,104	982
Pay of Police Guards	...	1,947	34,049	29,113	...	6,001	1,888	...	...
Service Postage and Telegrams	5,787	3,191	1,56,466	23,730	12,232	66,960	14,817	25,925	3,055
Sundries	35,041	...	...	...	...	...	27,807	91,595	7,110
Total	51,806	8,650	1,98,471	86,554	26,556	1,70,478	67,292	2,13,468	15,227
TOTAL ESTABLISHMENTS	6,75,070	1,11,609	26,90,376	22,62,226	6,20,519	16,87,829	8,31,377	32,94,005	3,62,732
TOTAL EXPENDITURE IN INDIA	25,77,792	4,54,197	46,30,486	53,05,922	13,36,750	70,48,815	35,75,752	73,07,014	5,89,119
CHARGES IN ENGLAND									
Expenditure in connection with the Empire Timber Exhibition	...	...	...	...	...	...	...	...	...
Allowances of Officers on special duty, and to probationers for the Department, etc.	...	...	...	...	...	...	...	...	...
Expenditure in connection with the publication of "Silviculture of Indian Trees"	...	...	...	...	...	...	...	...	...
Stores for India	...	...	...	...	...	...	...	...	...
Total	80,403	3,72,210	1,021	15,504	1,097	53,583	10,219	10,219	10,219
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10.	804,031	3,722,101	10,219	155,040	10,970	535,830	102,190	102,190	102,190
TOTAL FOREST EXPENDITURE	804,031	3,722,101	10,219	155,040	10,970	535,830	102,190	102,190	102,190

(c) Includes Rs. 9,15,201 on account of Reah Industry.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1921.

	India General.		North-West Frontier Province.		Madras.		Bombay.		Bengal.		United Provinces of Agra and Oudh.		Punjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.		TOTAL.	
	R		R		R		R		R		R		R		R		R		R		R		R	
RECEIPTS.																								
Fees for Registering Documents	67,624		57,622		24,72,677		13,82,736		24,80,123		9,57,573		4,36,063		4,17,782		8,01,712		5,29,516		1,31,675		97,44,703	
Fees for copies of Registered Documents	10,145		10,084		76,068		30,287		87,753		77,621		88,593		2,494		22,462		17,006		3,700		4,26,198	
Miscellaneous	6,567		7,659		5,20,010		43,901		1,67,103		2,24,043		38,146		2,790		37,670		42,745		3,700		10,32,634	
TOTAL REGISTRATION RECEIPTS	84,276		75,365		30,68,745		14,56,924		26,84,234		12,59,236		5,61,302		4,23,076		8,61,844		5,89,237		1,39,075		1,12,03,634	
Deduct—Refunds	43		63		7,745		10,563		3,239		725		173		13		739		202		273		24,115	
NET RECEIPTS under REGISTRATION	84,233		75,282		30,61,000		14,46,121		26,81,015		12,58,511		5,61,219		4,23,063		8,61,086		5,89,035		1,38,803		1,11,79,419	
CHARGES.																								
Superintendence . . . . .	...		...		86,064		28,504		90,166		10,111		...		...		24,297		20,495		...		2,69,637	
District Charges	26,300		23,096		20,11,303		5,59,475		14,11,251		4,22,163		1,50,179		1,21,334		5,01,065		2,49,507		94,005		56,31,106	
TOTAL CHARGES under REGISTRATION	26,300		23,096		20,97,367		6,97,979		15,01,417		4,41,276		1,50,179		1,21,334		5,26,262		2,61,402		94,005		58,99,743	

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1921—*concl'd.*

		Brought forward	R 78,34,343
BENGAL.			
Tribute from Cooch Behar			67,701
UNITED PROVINCES OF AGRA AND OUDH.			
Tribute from Benares		2,33,500	
" Kapurthala (Bahraich)		1,31,000	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			3,64,500
PUNJAB.			
Tribute from Chamba		9,225	
" Mandi		1,00,000	
" Sukeith		11,000	
" other petty States		32,162	
TOTAL PUNJAB			1,45,387
BURMA.			
Tribute from Shan States		4,31,054	
" Mong-mit States		20,000	
Tributes from other petty States		4,257	
TOTAL BURMA			4,55,371
BIHAR AND ORISSA.			
Tribute from various petty States			70,250
CENTRAL PROVINCES AND BERAR.			
Tributes from Kawardha State		15,000	
" Sakti		1,500	
" Nandgaon		80,000	
" Chuikhadan		6,000	
" Khairagarh		40,000	
" Bastar		20,000	
" Changbhakur		357	
" Raigarh		5,500	
" Udaipur		800	
" Sarangarh		4,500	
" Korea		1,250	
TOTAL CENTRAL PROVINCES AND BERAR			1,74,937
ASSAM.			
Tribute from Manipur		5,000	
" Ramrai		100	
TOTAL ASSAM			5,100
TOTAL TRIBUTES, ETC.			91,20,580

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-21.

Section B.—Interest.

Revenue, Rs. 3,57,60,085. Expenditure, Rs. 12,75,80,455.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Interest	26	Receipts	63	...	R 3,57,60,085	R
Interest on Debt, other than that charged to Railways and Irrigation Works	27	Expenditure	65	...		10,60,31,020
Interest on other Obligations	28	Expenditure	69	...		2,15,49,435
				TOTAL .	3,57,60,085	12,75,80,455

B.—Interest.

No. 26.—ACCOUNT OF INTEREST RECEIPTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
SOURCES OF INTEREST.												
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 341	2,28,458	31,145	7,89,574	13,00,067	10,91,243	...	...	...	...	...	...	34,40,487
Provincial Loans and Advances set forth in Accounts Nos. 90A and 91, pages 358 and 359 . . . . .	...	...	5,08,548	13,39,501	6,29,802	18,88,961	2,36,278	3,37,619	2,77,677	3,76,346	1,43,368	57,98,038
	2,28,458	31,145	12,98,122	26,39,568	17,21,045	18,88,961	2,36,278	3,37,619	2,77,677	3,76,346	1,43,368	91,78,585
Investments.												
Securities held by the Paper Currency Department (See Account No. 32C, page 92)	85,15,420	...	...	...	...	...	...	...	...	...	...	85,15,420
Securities of Provincial Funds	1,435	...	27,288	1,31,821	12,281	12,810	...	...	3,172	...	2,278	1,91,085
Securities of Railway Companies Provident Fund	27,71,767	...	...	...	...	...	...	...	...	...	...	27,71,767
	1,12,88,622	...	27,288	1,31,821	12,281	12,810	...	...	3,172	...	2,278	1,14,78,272
Arrears due to Government.												
Of Land Revenue . . . . .	...	...	10,870	2,268	2,692	...	...	...	980	...	...	25,760
Of other Revenue . . . . .	...	...	28,340	34,722	1,118	...	...	...	106	...	...	64,296

Of Balances due for Purchase Money of Waste Lands

...	...	...	...	1,601	...	2,31,073	...	...	...	2,35,667
...	...	...	...	48,210	38,681	3,810	...	1,056	...	3,25,713
431	...	...	...	300	...	...	...	...	...	791
36,277	...	...	...	...	...	...	...	...	...	36,277
1,24,560	...	...	...	...	...	...	...	...	...	1,24,560
7,383	...	235	79,467	1,417	181	875	...	1,700	1,277	92,515
1,68,651	...	285	79,787	1,417	161	875	...	1,700	1,277	2,54,083
1,16,85,791	31,145	13,73,855	28,89,737	17,39,553	19,01,932	4,71,227	3,97,619	2,93,585	3,77,623	2,12,36,553
TOTAL RECEIPTS IN INDIA										

Sundry Accounts.

Percentage from Subscribers to Service Funds on Foreign Service

Interest on Overdrawn Capital of Railway Companies

Interest on advances to Railway Companies charged to Capital

Sundry Items

RECEIPTS IN ENGLAND:

Secretary of State:

Interest realized from investment of Cash Balance

Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government

Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland

Paper Currency Reserve Investment:

Interest on 2½ per cent. Consolidated Stock

Discount on British Treasury Bills

£	£
187,868	187,868
21,990	21,990
463	463
£	£
18,750	18,750
1,228,382	1,228,382
1,242,032	1,242,032
TOTAL	TOTAL
1,452,343	1,452,343
TOTAL ENGLAND CONVERTED INTO AT Rs. AT £1=Rs10	1,45,23,432

TOTAL INTEREST RECEIPTS

3,67,60,085

No. 27.—ACCOUNT of the PUBLIC DEBT *India*, bearing INTEREST, the ANNUAL INTEREST thereon; and the INTEREST paid during the Year ended 31st March 1921.

	Amount of Loan, 31st March 1921.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
RUPEE DEBT.				
IMPERIAL DEBT.	R	R	R	R
<i>Loan bearing interest at 6 per cent. :</i>				
Interest on 6 per cent. Loan of 1930	29,85,34,700	1,76,12,082	78,42,405	78,42,405
<i>Loan bearing interest at 5½ per cent. :</i>				
Interest on 5½ per cent. War Bonds 1921	15,89,19,175	87,40,554	1,13,75,227	
Do. do. do. 1922	11,27,95,900	62,03,774	60,63,548	
Do. do. do. 1923	1,65,58,425	9,10,713	8,08,951	
Do. do. do. 1925	3,71,00,700	20,40,539	20,71,679	
Do. do. do. 1928	25,46,18,800	1,40,04,033	1,43,80,642	
				3,47,98,047
<i>Loan bearing interest at 5 per cent. :</i>				
Interest on 5 per cent. War Loan (1929—47)	24,27,10,500	1,21,35,525	1,20,34,685	
do. Loan of 1945—55	21,01,41,200	1,05,07,060	1,01,35,200	
				2,24,69,885
<i>Loan bearing interest at 4½ per cent. :</i>				
Loan from Mahamja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
<i>Loan bearing interest at 4 per cent. :</i>				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	38,00,600	1,52,000	2,09,867	
Terminable loan of 1915-16	4,99,86,000	19,99,440	19,24,220	
Conversion Loan of 1916-17	9,90,01,200	39,60,048	39,81,735	
				69,03,822
<i>Loans bearing interest at 3½ per cent.</i>				
Loan of 1842-43	20,94,52,300	73,31,880	82,88,207	
Loan of 1854-55	29,35,58,391	1,02,39,543	1,01,38,730	
Loan of 1865	31,03,71,700	1,19,13,009	1,17,14,987	
Loan of 1879	3,44,52,500	12,05,837	12,75,303	
Loan of 1900-1901	31,44,24,000	1,10,04,840	1,10,34,817	
				4,24,52,014
<i>Loan bearing interest at 3 per cent. :</i>				
Loan of 1896-97	6,55,80,050	19,67,401	19,57,067	
				19,57,067
<i>Paid in India on Loans in course of Discharge :</i>				
5½ per cent. War Bonds 1920	67,82,410	...	73,67,790	
4 per cent. Loan of 1842-43			39	
4 per cent. Cawnpore-Achneyra Railway Debenture Loan			—351	
4½ per cent. Loan of 1878			637	
				73,68,115
<i>Miscellaneous—</i>				
Interest on other Temporary Loans			3,10,655	
Provision against Depreciation :—				
5 per cent. War Loan, 1929-47 . . . . .	...	41,00,000		
5 per cent. Loan 1915—55 . . . . .	...	32,00,000		
			73,00,000	
Discount on Loans :				
Discount on Treasury Bills . . . . .	...	5,32,25,241		
Discount on other Loans . . . . .	...	2,01,905		
Commission, brokerage, etc. . . . .	...	3,61,564		
			5,37,88,710	
			6,13,99,395	
			70,045	
<i>Deduct—</i> Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance.				6,13,29,350
TOTAL IMPERIAL DEBT . . . . .	...	...		18,65,70,735
PROVINCIAL DEBT.				
Interest on 6½ per cent. Bombay Development Loan	9,38,93,300	61,03,044	5,43,657	5,43,657
TOTAL INTEREST ON RUPEE DEBT IN INDIA				18,61,14,392
<i>Add—</i> Adjustment of Exchange on Interest on Sterling Railway Debt.				27,71,692
Total India				18,88,86,084
Carried over				18,88,86,084

No. 27.—ACCOUNT of the PUBLIC DEBT of India, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1921—*contd.*

	Amennt of Loan, 31st March 1921.	Annual Amennt of Interest.	Amennt of Interest paid during the year.	TOTAL.
				Rs.
Brought forward				18,88,86,084
STERLING DEBT.	£	£	£	
India 3½ per cent. Stock	89,254,748	3,123,916	3,131,856	
India 3 per cent. Stock	64,523,467	1,941,854	1,905,584	
India 2½ per cent. Stock	11,614,988	290,374	290,915	
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	348,605	13,946	13,946	
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	2,701,450	108,058	108,058	
British Government 5 per cent War Loan (1929-47)	20,705,357	1,035,268	1,003,901	
			6,642,939	
Sinking Fund: Payment to His Majesty's Treasury in cancellation of India's liability for £572,655 13s. 10d. British Government 5 per cent. War Loan (1929-47), portion of amount taken over [See foot-note 7) to Account No. 82, page 319]			500,000	
Discount Sinking Fund			(a) 93,449	
			7,234,388	
TOTAL INTEREST ON STERLING DEBT		£	7,234,388	
TOTAL INTEREST ON STERLING DEBT CONVERTED INTO Rs. at £1=Rs. 10				7,23,63,875
				GRAND TOTAL
				26,12,49,959

(a) Includes £87,945 charged to "Interest on Ordinary Debt" and £2,504 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt", "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," see Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

	INTEREST ON ORDINARY DEBT.					INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Discount and Miscellaneous charges.	Bombay Development Debt.	TOTAL.	State Railways.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	(c) Rs.	Rs.	Rs.
India, General	...	55,59,501	6,13,29,350	...	6,68,88,850	9,41,54,057	—12,58,614	9,28,95,443
North-West Frontier Province	...	...	...	...	...	...	9,25,348	9,25,348
Madras	...	4,73,198	...	...	4,73,198	...	30,95,957	30,95,957
Bombay	...	15,23,832	...	5,43,657	20,67,489	...	31,17,308	31,17,308
Bengal	...	5,28,239	...	...	5,28,239	...	4,01,632	4,07,032
United Provinces of Agra and Oudh	...	13,79,619	...	...	13,79,619	...	41,28,247	41,28,247
Punjab	...	2,31,353	...	...	2,31,353	...	73,31,465	73,31,465
Burma	...	2,99,154	...	...	2,99,154	...	9,26,338	9,26,338
Bihar and Orissa	...	2,98,565	...	...	2,98,565	...	20,29,353	20,29,353
Central Provinces and Berar	...	4,25,793	...	...	4,25,793	...	13,54,531	13,54,531
Assam	...	82,262	...	...	82,262	...	...	...
Total India	...	1,08,01,455	6,13,29,350	5,43,657	7,26,74,462	9,41,54,057	2,20,67,565	11,62,11,622
England	£ 2,747,711	...	£ 587,945	...	£ 3,335,656	(d) £ 3,774,870	(e) £ 125,862	£ 3,900,732
DITTO CONVERTED INTO Rs. at £ = Rs. 10	Rs. 2,74,77,109	...	Rs. 58,79,449	...	Rs. 3,33,56,558	Rs. 3,77,48,703	Rs. 12,58,614	Rs. 3,90,07,317
TOTAL	Rs. 2,74,77,109	1,08,01,455	6,72,08,799	5,43,657	10,60,31,020	13,19,02,760	2,33,16,179	15,52,18,939

TOTAL R 26,12,49,959

(c) Includes Rs. 94,736 on account of Interest on Specific Debt and Rs. 27,71,692 on account of adjustment of Exchange, vide Account No. 53, page 151

(d) Includes £2,062,175 interest at 3.3368 per cent. on a sum of £61,763,978 taken as Capital Outlay in England to 31st March 1921 on State Railways, and £31,250 on account of Interest chargeable against Companies on Advances.

(e) Represents interest at 3.3368 per cent. on £3,769,660 taken as Capital Outlay in England to 31st March 1921 on Irrigation.

B.—Interest.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1921 in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1920.	Amount, 31st March 1921.	Rate of Interest per cent.	Amount of Interest paid during the year.
<i>Special Loans.</i>				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	Rs. 48,000	Rs. 48,000	5	Rs. (a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	15,820
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,769	6	1,403
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	4,013
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	509
Annuity Fund of Futtah Ullah Khan	40,000	40,000	6	...
<i>Treasury Notes.</i>				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	22,037
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	1,527
<i>Service Funds.</i>				
Uncovenanted Service Family Pension Fund	1,28,16,969	1,24,40,961	6	7,9,562
Bengal and Madras Service Family Pension Fund	7,44,758	8,14,705	5½	40,224
Indian Military Widows' and Orphans' Fund	2,96,725	4,89,185	5½	27,814
<i>Savings Banks.</i>				
Bonus on Post Office Cash Certificates	3,75,31,357	4,77,78,756	...	16,85,230
<i>Bank Accounts.</i>				
Post Office Savings Bank Deposits	21,34,90,404	22,86,86,172	3	62,32,014
State Railway Provident Institutions (Civil)	1,21,667	2,28,287	5½	12,313
Do. do. (Departmental)	4,56,33,128	4,92,94,891	5½	16,69,529
Companies Railway Provident Fund	8,88,77,007	10,06,89,642	5½	59,57,147
Financial Department Provident Fund	1,17,369	1,32,712	5½	6,640
Civil Engineers' Provident Fund (Civil)	54,955	62,665	5½	3,136
Do. do. (Departmental)	3,26,455	3,26,647	5½	9,670
Forest Officers' Provident Fund	1,01,509	71,021	5½	3,605
Police Officers' Provident Fund	35,577	38,218	5½	1,981
Civil Veterinary Department Provident Fund	99,138	1,11,457	5½	5,176
General Provident Fund (Civil)	56,28,977	58,96,587	5½	2,91,111
Do. do. (Departmental)	79,40,275	87,67,807	5½	3,91,935
Other Miscellaneous Provident Fund (Civil)	1,02,395	34,720	5½	2,575
Do. do. (Departmental)	13,623	19,349	5½	1,094
Cemetery Endowment Fund	30,819	32,045	3 and 3½	1,117
Indian Civil Service Annuity Fund	67,598	1,65,251	5½	5,611
Do. do. (Departmental)	6,440	15,956	5½	623
<i>Special Accounts.</i>				
Postal Insurance and Life Annuity Fund	1,59,89,615	1,69,21,669	3½	5,66,485
General Family Pension Fund	50,319	39,395	3	1,266
Hindu Family Annuity Fund	44,867	35,901	3	1,143
Bengal Christian Family Pension Fund	3,871	5,224	3	132
<i>Miscellaneous.</i>				
Post Office Guarantee Fund	14,797	—7,651	5½	—3,884
Telegraph Fine Fund	3,251	3,282	3	96
Interest on Miscellaneous Accounts	...	...	...	19,084
Refunds	...	...	...	3
TOTAL	45,17,02,922	47,45,51,430		1,77,75,841
NORTH-WEST FRONTIER PROVINCE.				
<i>Savings Banks.</i>				
Cemetery Endowment Fund	6,469	6,611	3 and 3½	226
TOTAL	6,469	6,611		226
Carried over	45,17,09,391	47,45,58,041		1,77,76,067

(a) Shown under United Provinces of Agra and Oudh.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*contd.*

	Amount, 1st April 1920	Amount, 31st March 1921.	Rate of Interest per cent	Amount of Interest paid during the year.
	Rs.	Rs.	Rs.	Rs.
Brought forward	45,17,09,391	47,45,58,041		1,77,76,037
MADRAS.				
<i>Service Funds.</i>				
Military Assistant Surgeons' Fund	3,44,063	3,47,899	5½	19,368
<i>Savings Banks.</i>				
Forest Officers' Provident Fund	24,139	25,569	5½	1,389
Police Officers' Provident Fund	1,05,346	1,11,283	5½	6,012
General Provident Fund	69,96,503	75,70,037	5½	3,79,269
Cemetery Endowment Fund	39,045	43,116	3 and 3½	1,495
Civil Engineers' Provident Fund	1,74,808	1,17,905	5½	7,413
Other Miscellaneous do.	46,459	5,341	5½	2,889
Indian Civil Service Annuity Fund	1,03,887	2,67,352	5½	10,892
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	490
Refunds	...	...	...	659
TOTAL	78,40,360	85,40,625		4,29,516
BOMBAY.				
<i>Special Loans.</i>				
Loans from the late King of Oudh	(a)	(a)	(a)	18,272
Educational Funds	9,11,548	9,11,549	6 and 5	13,203
Charitable Funds				32,150
<i>Service Funds.</i>				
Uncovenanted Service Family Pension, Fund (Widows' Branch)	33,55,440	34,15,612	6	2,10,787
<i>Savings Banks.</i>				
<i>Bank Accounts.</i>				
State Railway Provident Institutions	17,700	19,966	5½	1,040
Forest Officers' Provident Fund	3,893	4,499	5½	225
Police Officers' Provident Fund	26,181	25,180	5½	1,449
General Provident Fund	76,95,255	86,20,696	5½	4,22,070
Cemetery Endowment Fund	80,185	82,400	3 and 3½	2,881
Civil Engineers' Provident Fund	76,111	78,288	5½	3,459
Other Miscellaneous Provident Fund	41,437	66,334	5½	3,736
Indian Civil Service Annuity Fund	1,15,268	2,82,351	5½	11,596
<i>Special Accounts.</i>				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	19,336	28,709	3 and 5½	655
<i>Miscellaneous.</i>				
Miscellaneous Accounts	95,819	1,16,206	...	1,328
Local Fund Pension Fund	...	...	3	3,259
Refunds	...	...	...	161
TOTAL	1,24,41,173	1,36,57,795		7,27,371
BENGAL.				
<i>Savings Banks.</i>				
Civil Engineers' Provident Fund	1,93,518	1,44,569	5½	9,152
Police Officers' Provident Fund	32,028	36,471	5½	1,838
General Provident Fund	68,13,483	78,65,023	5½	3,88,957
Cemetery Endowment Fund	42,195	43,070	3 and 3½	1,447
Other Miscellaneous Provident Fund	1,24,041	1,51,891	5½	8,887
Forest Officers' Provident Fund	13,227	...	5½	61
Indian Civil Service Annuity Fund	1,21,378	2,87,767	5½	11,550
<i>Special Accounts.</i>				
Interest on sums held by Government and repaid to non-enemy nationals.	...	...	...	1,32,491
<i>Miscellaneous.</i>				
Miscellaneous Accounts	...	...	...	22,356
Refunds	...	...	...	186
TOTAL	73,39,870	85,28,791		5,77,325
Carried over	47,93,30,794	50,52,85,252		1,95,10,579

(a) shown under United Provinces of Agra and Oudh.

B.—Interest.

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No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*contd.*

	Amennt, 1st April 1920.	Amennt, 31st March 1921.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rs.	Rs.	Rs.	Rs.
Brought forward	47,93,30,794	50,52,85,252		1,95,10,579
UNITED PROVINCES OF AGRA AND OUDH.				
<i>Special Loans.</i>				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,45,19,901	1,45,15,328	6, 5 and 4	5,43,446
Sums deposited with Government in 1825 by Raja Kaliaankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
<i>Savings Banks.</i>				
Police Officers' Provident Fund	12,097	14,690	5½	716
General Provident Fund	65,37,167	72,37,476	5½	3,62,924
Cemetery Endowment Fund	1,11,867	1,16,097	3 and 3½	4,041
Civil Engineers' Provident Fund	52,269	62,111	5½	3,067
Opium Department Provident Fund	6,348	7,177	5½	360
Other Miscellaneous Provident Fund	57,654	68,226	5½	2,800
Forest Officers' Provident Fund	36,441	21,721	5½	1,418
Indian Civil Service Annuity Fund	1,67,235	3,57,052	6½	14,813
TOTAL	2,17,00,969	2,25,99,878		9,75,708
PUNJAB.				
<i>Special Loans.</i>				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	519
<i>Savings Banks.</i>				
Police Officers' Provident Fund	27,313	13,917	5½	3,124
General Provident Fund	52,37,725	57,06,140	5½	2,86,678
Cemetery Endowment Fund	59,015	62,261	3 and 3½	2,173
Civil Engineers' Provident Fund	1,55,225	1,60,380	5½	8,349
Other Miscellaneous Provident Fund	78,610	96,018	5½	4,505
Forest Officers' Provident Fund	45,917	49,161	5½	2,543
Indian Civil Service Annuity Fund	1,04,964	2,58,273	5½	10,327
Miscellaneous Accounts	...	...	...	93
TOTAL	57,18,759	63,60,630		3,18,601
BURMA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	99,478	97,281	5½	4,905
General Provident Fund	39,54,758	42,00,530	5½	1,89,053
Civil Engineers' Provident Fund	87,102	99,599	5½	4,176
Cemetery Endowment Fund	23,665	23,875	3 and 3½	880
Other Miscellaneous Provident Fund	34,345	33,393	5½	2,383
Forest Officers' Provident Fund	1,58,391	1,62,271	5½	8,417
Indian Civil Service Annuity Fund	83,282	2,18,661	5½	5,048
<i>Miscellaneous.</i>				
Miscellaneous Account	...	...	...	9,121
Refunds	...	...	...	32
TOTAL	44,41,021	48,46,610		2,23,970
BIHAR AND ORISSA.				
<i>Savings Banks.</i>				
Police Officers' Provident Fund	62,663	63,023	5½	3,431
General Provident Fund	35,72,054	39,15,746	5½	1,84,332
Civil Engineers' Provident Fund	2,34,764	2,64,364	5½	13,425
Cemetery Endowment Fund	19,429	19,869	3 and 3½	677
Other Miscellaneous Provident Fund	32,919	43,086	5½	2,320
Forest Officers' Provident Fund	28,742	12,012	5½	600
Indian Civil Service Annuity Fund	80,295	1,87,458	5½	7,641
<i>Miscellaneous.</i>				
Miscellaneous Account	...	...	...	47
Refunds	...	...	...	73
TOTAL	40,30,896	45,05,558		2,22,546
CENTRAL PROVINCES AND BERAR.				
<i>Savings Banks.</i>				
Civil Engineers' Provident Fund	77,719	64,335	5½	3,248
Police Officers' Provident Fund	1,68,462	1,79,264	5½	9,050
General Provident Fund	33,35,431	36,38,832	5½	1,84,398
Cemetery Endowment Fund	16,516	17,241	3 and 3½	603
Forest Officers' Provident Fund	35,494	40,172	5½	2,030
Indian Civil Service Annuity Fund	58,025	1,49,733	5½	6,034
Other Miscellaneous Provident Fund	...	3,389	5½	303
TOTAL	36,91,646	40,92,916		2,05,716
Carried over	51,83,14,035	54,76,90,844		2,14,57,120

(a) Shown under India, General.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*concl'd.*

	Amount 1st April 1919.	Amount, 31st March 1920.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rs.	Rs.	Rs.	Rs.
Brought forward	51,89,14,085	54,76,90,814		2,14,57,120
ASSAM.				
<i>Savings Banks.</i>				
State Railway Provident Institution	51,802	60,818	5½	3,729
General Provident Fund	14,64,879	16,95,605	5½	84,187
Cemetery Endowment Fund	6,580	6,195	3 and 3½	218
Forest officers' Provident Fund	21,124	12,659	6½	609
Indian Civil Service Annuity Fund	35,477	80,321	5½	3,397
Refunds		...		175
TOTAL	15,79,862	18,56,598		92,315
GRAND TOTAL	52,04,93,947	54,95,47,442		2,15,49,435

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SERVICE FUNDS.												
Uncovenanted Service Funds	7,97,562	...	...	2,10,787	...	...	...	...	...	...	...	10,08,349
Bengal and Madras Service Family Pension Fund	40,224	...	...	...	...	...	...	...	...	...	...	40,224
Military Assistant Surgeon's Fund	...	...	19,368	..	...	...	...	...	...	...	...	19,368
Indian Military Widows' and Orphans' Fund	27,814	...	...	...	...	...	...	...	...	...	...	27,814
TOTAL SERVICE FUNDS	8,65,600	...	19,368	2,10,787	...	...	...	...	...	...	...	10,95,755
SAVINGS BANKS												
<i>Bank Accounts.</i>												
Post Office Cash Certificates	16,35,230	...	...	...	...	...	...	...	...	...	...	16,35,230
Post Office Savings Bank	62,32,014	...	...	...	...	...	...	...	...	...	...	62,32,014
State Railway Provident Institutions	16,81,842	...	...	1,040	...	...	...	...	...	...	3,729	16,86,611
Companies Railway Provident Fund	59,57,147	...	...	...	...	...	...	...	...	...	...	59,57,147
Financial Department Provident Fund	6,640	...	...	...	...	...	...	...	...	...	...	6,640
Civil Engineers' Provident Fund	12,806	...	7,413	3,459	9,152	3,067	8,549	4,176	13,425	3,248	...	65,295
Forest Officers' Provident Fund	3,605	...	1,389	225	61	1,413	2,543	8,417	600	2,030	609	20,897
Police Officers' Provident Fund	1,981	...	6,012	1,949	1,838	716	3,124	4,905	3,431	9,050	...	33,006
Opium Department Provident Fund	...	...	...	...	...	360	...	...	...	...	...	360
Civil Veterinary Department Provident Fund	5,175	...	...	...	...	...	...	...	...	...	...	5,175
General Provident Fund	6,83,016	...	3,79,269	4,22,670	3,88,957	3,62,924	2,86,678	1,69,053	1,94,332	1,84,398	84,187	31,76,514
Other Miscellaneous Provident Funds	3,669	...	2,889	3,736	8,887	2,300	4,595	2,388	2,320	303	...	31,587
Cemetery Endowment Fund	1,117	226	1,495	2,881	1,447	4,044	2,173	830	677	603	218	15,711
Indian Civil Service Annuity Fund	6,234	...	10,892	11,596	11,950	14,813	10,327	5,048	7,641	6,084	3,397	87,982
<i>Special Accounts.</i>												
Postal Insurance and Life Annuity Fund	5,66,485	...	...	...	...	...	...	...	...	...	...	5,66,485
Other Special Accounts	2,591	...	...	655	1,32,491	...	...	...	...	...	...	1,35,737
TOTAL SAVINGS BANKS	1,68,49,582	226	4,09,359	4,43,211	5,54,783	3,90,142	3,17,989	2,14,817	2,22,426	2,05,716	92,140	1,97,05,891

B.—Interest.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1920-21.

Section C.—Posts and Telegraphs and Mint.

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Posts and Tele- graphs	29	Receipts	72	...	9,62,00,476	...
"	29	Expenditure	76	...	...	9,43,66,774
"	29A	Details of Indian Postal and Telegraph Department Postage and Message Revenue	77	7,03,41,950	...	...
"	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department .	77	2,41,19,498	...	...
"	29C	Details of Indo-European Telegraph Depart- ment Message Revenue	77	11,50,292	...	...
"	29D	Capital Cost of Indian Telegraph Lines . .	78	1,53,54,912	...	...
"	29E	Outlay on Construction of Telegraph Lines .	81	77,96,153	...	...
"	29F	Details of Capital Cost of Indo-European Telegraph Lines	82	5,53,098	...	...
"	29G	Details of Working and Maintenance of Indo-European Telegraph Department .	84	26,29,510	...	...
Mint	30	Receipts and Charges	85	...	73,48,084	25,46,201
"	31	Statement of Coinage Operations	86	...	...	...

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1921.

	Amount.	Amount.
	Rs.	Rs.
RECEIPTS.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postage and Message Revenue (Account No. 29A)	7,03,41,950	—
Miscellaneous Revenue (Account No. 29B)	2,41,19,498	—
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT		9,44,61,448
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue (Account No. 29C)	16,28,207	—
Miscellaneous Revenue	24,461	—
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT		16,52,668
TOTAL RECEIPTS IN INDIA		9,61,14,116
RECEIPTS IN ENGLAND.		
	£	
Secretary of State.		
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue (Account No. 29C)	—47,792	
Joint Purse Agreement—Net difference between receipts and payments, and on account of Australasian Message Fund	197,861	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150	
	150,219	
Add—Payments in England taken in reduction of Receipts	—141,583	
TOTAL RECEIPTS IN ENGLAND	8,636	
DITTO CONVERTED INTO Rs. AT £1=Rs. 10		86,360
TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT		9,62,00,476

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of India for the year ended 31st March 1921—*contd.*

		Amount.	Amount.
CHARGES.			
Indian Postal and Telegraph Department.		Rs.	Rs.
Control:			
Direction—			
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic)		4,42,012	
Office Establishment		2,79,580	
Temporary Establishment		14,783	
Allowances		2,00,548	
Apparatus and Plant		5,496	
Supplies and Services		2,578	
Contingencies		66,111	
Adjustment for exchange		43,128	
		10,54,236	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—			
Postmasters-General, Deputy Postmasters-General, Inspectors General of Railway Mail Service and Sorting, Assistant Postmasters-General, Personal Assistants to Postmasters-General and Inspectors General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors General and Inspectors attached to Offices of Postmasters-General and Inspectors General		8,93,918	
Office Establishment		10,02,361	
Temporary Establishment		56,507	
Allowances		3,36,722	
Apparatus and Plant		770	
Supplies and Services		6,59,630	
Contingencies		7,62,813	
		42,52,711	
Circle Offices—Telegraph Engineering—			
Directors, Telegraph Engineering, Personal Assistant to Directors		1,35,432	
Office Establishment		79,020	
Temporary Establishment		10,854	
Allowances		29,091	
Apparatus and Plant		1,204	
Contingencies		8,650	
		2,64,251	
Deduct—			
Portion charged to Telegraph Lines and Buildings		(a) 3,98,299	
TOTAL CONTROL, Carried over			51,72,899

(a) See note (a), page 81.

C.—Posts and Telegraphs.

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FINANCE AND REVENUE ACCOUNTS OF THE
No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH
DEPARTMENT of India for the year ended 31st March 1921—contd.

Office of Account and Audit:

Amount.	Amount.
Rs.	Rs.
	51,72,899
Total Control, Brought forward	
Accountant-General, Deputy and Assistant Accountants-General and Assistant Account officer	2,85,832
Office Establishment	19,85,714
Temporary Establishment	1,37,716
Allowances	1,30,590
Apparatus and Plant	1,756
Supplies and Services	718
Contingencies	84,439
	25,76,765
	(a) 98,739
	96,688
	13,860

Deduct—

Portion charged to Telegraph Lines and Buildings	
" " Postal Insurance Fund	
Indo-European Telegraph share of Account Establishment	

TOTAL OFFICE OF ACCOUNT AND AUDIT

Presidency and District Offices—Traffic:

Supervision, Postal and Telegraph Traffic and Railway Mail Service—	
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	
Office Establishment	
Temporary Establishment	
Allowances	
Supplies and Services	
Contingencies	

Post Office and sorting and other charges—	
Presidency Postmasters	
Postmasters and Establishments	
Experimental and Temporary Establishments	
Allowances	
Supplies and Services	
Contingencies	

Telegraph Signal Offices—	
Superintendents	
Office Establishment	
Temporary Establishment	
Allowances	
Apparatus and Plant	
Contingencies	
Subsidy to Eastern Associated Cable Companies	
Gratuities and contributions	

Deduct—

Portion charged to other Departments	
--------------------------------------	--

TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC

Total Indian Postal and Telegraph Department, carried over

(a) See note (a), page 81.

8,82,675	
9,51,146	
5,877	
6,45,684	
661	
66,847	
25,52,790	
34,507	
2,92,23,776	
7,30,517	
25,64,884	
8,01,735	
25,48,721	
3,59,04,090	
1,28,711	
83,47,628	
3,81,048	
21,06,423	
11,99,173	
6,39,110	
94,655	
7,013	
1,28,54,784	
8,660	
1,28,46,104	
5,18,02,000	

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH.
DEPARTMENT of India for the year ended 31st March 1921—*contd.*

	Amount.	Amount.
	Rs.	Rs.
Total Indian Postal and Telegraph Department, Brought forward		5,88,43,391
Stores and Workshops Establishments:		
Superintendents, Assistant Superintendents and Apprentice Superintendents	37,980	
Office Establishment	2,72,456	
Temporary Establishment	...	
Allowances	46,052	
Apparatus and Plant	4,794	
Supplies and Services	61	
Contingencies	10,32,319	
	13,93,602	
Deduct—		
Share of Repairs to Plant and Machinery	2,542	
Portion charged to Capital, Telegraph Lines and Buildings	(a) 1,75,296	
Workshop outturn	(b) 97,326	
Share of workshop contingencies chargeable to Machinery	68,632	
Percentages realized on stores issued to other Departments	1,22,397	
	4,66,193	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		9,27,409
Stationery and Printing		(c) 31,46,054
Conveyance of Mails:		
Subsidies for conveyance of Mails	27,08,032	
Road Establishment and charges	36,04,425	
Ferry and Boat Establishment and charges	32,331	
Gratuities to Masters of Ships	8,200	
Railway charges	37,09,564	
Aerial Mail Service between Bombay and Karachi	—10,778	
TOTAL CONVEYANCE OF MAILS		1,00,51,774
Maintenance of Telegraph Lines:		
Superintendents and Assistant Superintendents	3,34,551	
Office Establishment	20,20,203	
Temporary Establishment	23,550	
Allowances	7,65,576	
Rewards to members of line staff	1,095	
Apparatus and Plant	—723	
Contingencies	1,07,652	
Repairs to Lines	12,35,550	
„ to Radios	9,621	
„ to Buildings	2,354	
	44,99,429	
Deduct—		
Portion charged to Telegraph Lines and Buildings	(d) 4,97,039	
„ „ „ other Departments	11,728	
	5,08,767	
TOTAL MAINTENANCE OF TELEGRAPH LINES		39,90,662
Miscellaneous		(e) 11,05,551
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines	(Account No. 29-D)	77,96,153
Buildings	(„ „)	394
Apparatus and Plant	(„ „)	5,89,280
Stores and other Suspense Accounts	(„ „)	58,82,841
Deduct—Expenditure in England	(„ „)	93,22,372
Total Capital Outlay in India		49,46,296
Total Indian Postal and Telegraph Department, Carried over		8,30,11,137

(a) See note (c), page 81.

(b) Charged to Stores, Capital (item Rs. 38,02,975 in Account No. 29-D., page 73).

(c) Includes Rs. 41,813 representing cost of stationery, etc., supplied from Central Stores.

(d) See note (a), page 81.

(e) Includes Rs. 78,697 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes and Rs. 5,869 on account of cost of manufacturing Post card.

C.—Posts and Telegraphs.

No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT

	Amount.	Amount.
	Rs.	Rs.
Receipts:		
Postage realised in cash	13,57,498	
Gross sale of—		
Ordinary stamps	6,16,92,441	
Service stamps	90,14,460	
From other Postal and Telegraph Administrations	2,60,750	
State (bearing) Messages, etc.	81,40,554	8,04,65,703
Deduct—		
Refund of Postage realised in cash	2,684	
Payments to Indo-European Telegraph Department	3,99,622	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	-3,12,277	
Net payments to Foreign and Colonial Administrations	1,02,517	
Payments to other Postal and Telegraph Administrations	75,55,763	
Civil Department share of ordinary stamps	19,00,800	
Refunds of overcharges and payment of late fees and express charges collected at the office of origin	4,71,644	1,01,23,753
NET POSTAGE AND MESSAGE REVENUE		7,03,41,950

No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	Rs.	Rs.
Receipts on account of Money Orders and British Postal Orders	1,83,76,585	
Rent of Wires and Instruments leased to Railways and Canals	32,95,468	
Rent of Telephones	14,66,765	
Fees and other receipts	10,63,455	
	2,42,02,273	
Deduct—Refund of fees and other receipts	82,775	
TOTAL MISCELLANEOUS REVENUE		2,41,19,498

No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	Rs.	Rs.
Receipts from Indian Postal and Telegraph Department	3,99,622	
Cash collections in Gulf Section	17,46,743	
" Persian Section	-5,18,158	16,28,207
	£	
Receipts in England :		
Secretary of State :		
Message Revenue	8,436	
Deduct—		
Payments in respect of Message Revenue	56,278	
TOTAL RECEIPTS IN ENGLAND	-47,792	
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10		-4,77,915
NET MESSAGE REVENUE		11,50,292

No. 29D.—STATEMENT showing the CAPITAL COST of the INDIAN TELEGRAPH LINES, etc.,
defrayed from the REVENUES of INDIA to end of 1920-21.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL :					
<i>Telegraph Lines :</i>					
Departmental, Railway and Canal	77,69,244	...	77,69,244	10,71,70,059	11,49,30,303
Under Agreement	26,909	...	26,909	43,42,084	43,68,993
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—5,745	—5,745
Telephones lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	...	...	...	6,01,972	6,01,972
TOTAL TELEGRAPH LINES (ACCOUNT No. 29 E.)	77,96,153	...	77,96,153	11,22,46,631	12,00,42,784
<i>Telegraph Buildings :</i>					
Signal Offices	...	7,33,524	7,33,524	1,17,12,463	1,24,45,987
Radio Offices	394	65,00	65,494	6,53,976	7,19,470
Quarters for Staff	...	1,63,901	1,63,901	1,19,081	2,82,982
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	...	1,08,551	1,08,551	9,22,278	10,30,829
Workshop Buildings	...	15,198	15,198	4,83,420	4,98,618
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	394	10,86,274	10,86,668	1,39,54,124	1,50,40,762
<i>Apparatus and Plant :</i>					
Equipment of Signal Offices	5,37,233	...	5,37,233	79,20,722	84,63,955
Miscellaneous	52,047	...	52,047	6,03,365	6,55,412
TOTAL APPARATUS AND PLANT	5,89,280	...	5,89,280	85,30,087	91,19,367
Payments to Marconi Co.	...	...	...	9,93,040	9,93,040
Payments to Automatic Telephone Co., London.	...	...	...	1,01,952	1,01,952
Stores	38,02,975	...	38,02,975	85,66,453	1,23,69,428
Other Suspense Accounts	20,79,886	...	20,79,886	6,73,509	27,53,375
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Add—Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	58,82,841	...	58,82,841	1,16,54,991	1,75,37,832
TOTAL IMPERIAL	1,42,68,668	10,86,274	1,53,54,942	14,74,80,825	16,23,35,767
<i>Deduct :</i>					
Receipts on Capital Account, etc.	...	...	...	6,66,869	6,66,869
TOTAL CAPITAL, IMPERIAL	1,42,68,668	10,86,274	1,53,54,942	14,68,13,956	16,21,68,898
PROVINCIAL :					
Telegraph Lines	...	...	...	...	...
Buildings	...	...	...	...	...
Apparatus and Plant	...	...	...	52,370	52,370
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	(a) 1,42,68,668	10,86,274	1,53,54,942	14,68,66,326	16,22,21,268

(a) Distribution of the total expenditure between India and England is as follows :—

India	Rs.
Adjustment for exchange	34,37,637
	15,03,659
England	49,45,296
	93,22,372
TOTAL	1,42,68,668

No. 29E.—STATEMENT OF Outlay ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1920-21.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES.			
BURMA CIRCLE.	Rs.	Brought forward	Rs.
Maymyo Division.		DEPARTMENTAL LINES—contd.	8,22,127
Installing a Departmental Telephone Exchange at Magwe	7,798		5,47,671
Installing a Departmental Telephone Exchange at Minbu	5,071	NORTHERN CIRCLE—contd.	
TOTAL BURMA CIRCLE	12,869	Lahore Division.	
EASTERN CIRCLE.		Erecting a copper wire 300 lbs. per mile from Calcutta to Lahore	61,797
Calcutta West.		Erecting an extra 600 lbs. per mile iron wire from Amritsar to Dhariwal	8,149
Erecting two 300 lbs. copper wires from Howrah Cable House to Sibpur Junction Box	1,912		
Erecting two 300 lbs. copper wires from Sibpur Junction Box to Berhampore	3,30,519	Lucknow Division.	
Erecting two 400 lbs. copper wires from Howrah Cable House to Sibpur Junction Box	2,166	Erecting one 200 lbs. per mile copper wire from Agra to Tundla	738
Erecting two 400 lbs. copper wires from Sibpur Junction Box to Jharsuguda office	3,01,271	Erecting one 100 lbs. per mile copper wire from Karmanasa to Bareilly	1,59,704
Erecting a 300 lbs. copper wire from Hooghly Ghat to Gomoh	46,636	Erecting a copper wire 200 and 300 lbs. per mile from Lucknow to Jhansi	71,361
Replacing the existing 300 lbs. per mile iron wire from Kharagpur to Rakha mines	11,149	Erecting a 300 lbs. per mile iron wire from Allahabad to Mirzapur	6,630
Erecting four 200 lbs. per mile copper wires from Hooghly Ghat to Lajabad	—2,332		
Calcutta East.		Rawalpindi Division.	
Erecting 600 lbs. iron wire from Sealdah to Ranaghat	9,510	Constructing telegraph line from Murree to Nothiagalli	4,279
Erecting two 400 lbs. per mile copper wires from Calcutta Telegraph office to Calcutta Bank Cable House	1,137	Constructing telephone from Gupis to Jasin	7,286
Erecting one 30 lbs. per mile copper wire from Kankurgachi to Hooghly Bridge	12,246	Constructing two copper wires from Golra to Kobat Exchange	80,650
Erecting two 30 lbs. per mile copper wire from Calcutta Telegraph office to Calcutta Bank Cable House	947	TOTAL NORTHERN CIRCLE	9,48,265
Erecting four 200 lbs. per mile copper wires from Sealdah B Cabin to Hooghly Ghat	—39		
Patna Division.		SOUTHERN CIRCLE.	
Erecting a 300 lbs. per mile copper wire from Gomoh to Karmanasha	94,136	Trichinopoly Division.	
TOTAL EASTERN CIRCLE	8,09,258	Erecting two extra wires from Shonanur to Calicut	3,602
NORTHERN CIRCLE.			
Delhi Division.		Madras Division.	
Erecting one 150 lbs. per mile copper wire from Ludhiana to Rajpura	18,320	Erecting one 200 lbs. per mile copper wire from Vizapatnam to Bezvada	97,084
Erecting 300 lbs. copper wire from Bareilly to Sabaranpur	83,869	Erecting one 200 lbs. per mile copper wire to Nampada	34,972
Erecting 300 lbs. copper wire from Sabaranpur to Rajpur	28,722	Erecting two 200 lbs. per mile copper wire from Nampada to Bheampore	55,411
Laying underground cable in Mussoorie	34,511	Erecting one copper wire 200 lbs. per mile from Madras Central office to Bezvada N. crossing	94,598
Laying additional underground cable in Delhi from Northern Exchange to Kingway	74,535		
Laying additional steel armoured cable in Simla	2,65,782	TOTAL SOUTHERN CIRCLE	2,85,667
Karachi Division.		Carried over	20,56,059
Laying additional 600 lbs. steel iron wire armoured cable in Dalbandin	43,932		
Carried over	5,47,671		
	8,22,127		

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY and CANAL, ETC.) LINES, constructed during the year 1920-21—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
Brought forward	Rs. 20,56,059	Brought forward	Rs. 55,37,713
DEPARTMENTAL LINES—<i>contd.</i>		RAILWAY LINES.	
WESTERN CIRCLE.		EASTERN CIRCLE.	
Nagpur Division.		Calcutta East Division.	
Erecting one 450 lbs. iron wire from Nagpur to Raipur	4,843	Erection of a copper wire 200 lbs. per mile for East Indian Railway from Naihati to Hooghly Bridge.	1,552
Erecting two 200 lbs. copper wires from Bhusawal to Nagpur	14,566		
Erecting 450 lbs. iron wire from Jabalpur to Sangor	—4,455	Calcutta West Division.	
Erecting 300 lbs. per mile copper wire from Bina to Jhansi	55,898	Construction of a tele. line with one wire from Amda to Janda	610
Erecting a copper wire 300 lbs. per mile from Bhusawal to Bina	1,37,037	Constructing a tele. line with two wire from Raipur to Sulapet	9,512
Erecting two 400 lbs. per mile copper wire from Nagpur to Jharsaguda	3,58,867	Erecting two copper wires from Burdwan to Aansol	46,761
Ajmer Division.		Erecting two copper wires from Bandel to Hooghly Ghat	1,587
Erecting a 200 lbs. copper wire from Ahmedabad to Rajkot	51,032	Erecting two copper wires from Kharagpur to Adra	63,786
Erecting two copper wires 300 lbs. per mile from Surat to Dohad Co. Junction	2,07,193	Erecting two copper wires from Panigar to Aansol	27,040
Erecting two copper wires 300 lbs. per mile from Dohad to Agra Idgah	4,27,796	Dacca Division.	
Erecting a copper wire 400 lbs. per mile from Dohad to Agra	2,03,303	Erecting an extra wire from Mymensingh to Blairah	—25,449
Constructing a line of B. C. Posts from Surat to Ahmedabad and Broach	88,887	Shillong Division.	
Bombay Division.		Constructing a telephone line from Behubar to Nagnimera	680
Erecting 600 lbs. wire from Bombay to Belgaum	12,142	TOTAL EASTERN CIRCLE	1,26,038
Erecting wires from Bombay to Bhusawal	1,53,679		
Erecting two copper wires 300 lbs. per mile from Bombay to Surat	1,89,489	NORTHERN CIRCLE.	
Erection of a copper wire 400 lbs. per mile from Surat to Dohad	70,739	Karachi Division.	
Erecting a copper wire 400 lbs. per mile from Bombay to Surat	51,651	Erecting two copper wires 200 lbs. from Quetta to Sibi	—2,799
Constructing a line of B. C. Posts from Bombay to Surat for Ahmedabad Trunk	10,740	Construction of a telephone line from Jacobabad to Larkhara	43,324
Erecting 600 lbs. per mile iron wire from Kuria to Deolali	33,628	Erecting two copper wires 200 lbs. from Karachi to Kotri	—6,506
Erecting two wires 300 lbs. copper wire from Bombay to Surat for Broach Trunk	—913	Dolhi Division.	
TOTAL WESTERN CIRCLE	20,00,022	Erecting two 200 lbs. per mile copper wire from Agra Cantonment Railway Station to Dolhi Railway Station	88,144
TOTAL DEPARTMENTAL LINES	40,65,081	Lahore Division.	
COMBINED OFFICE LINES.		Erecting two copper wires 200 lbs. from Lahore to Samasata	—528
Combined Office Lines, Burma Circle	49,314	Luoknow Division.	
Do. do., Eastern "	4,179	Erecting two copper wires 200 lbs. from Allahabad to Cheoki	4,766
Do. do., Northern "	10,441	Erecting an iron wire from Gonda to Rurhwal	5,201
Do. do., Southern "	26,812	Erecting an extra wire from Gorakhpur to Gonda	15,648
Do. do., Western "	9,800	TOTAL NORTHERN CIRCLE	1,47,380
TOTAL COMBINED OFFICE LINES	(a) 1,00,546	Carried over	2,73,468
DEPARTMENTAL LINES including COMBINED OFFICE LINES	41,65,627		
Other Items	18,92,107		
TOTAL	55,57,734		
Add—Share of Establishment	(b) 8,33,661		
" Store contingencies	(c) 1,46,318		
TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES	65,37,713		
Carried over	65,37,713		
			65,37,713

(a) Includes Rs. 23,291 (cash Re. 19,130 and stores Re. 4,161) on account of Guaranteed Combined Office Lines.

(b) See note (a), page 81.

(c) " (c) " 81.

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1920-21—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	Rs.		Rs.
	65,87,713		65,87,713
Brought forward	2,73,468	Brought forward	6,61,854
RAILWAY LINES—<i>contd.</i>			62,989
SOUTHERN CIRCLE.		RAILWAY LINES—<i>contd.</i>	
Trichinopoly Division.		WESTERN CIRCLE—<i>contd.</i>	
Erecting two 200 lbs. per mile copper wires from St. Thomas Mount Railway Station to Tanjore Railway Station	1,33,874	Bombay Division.	
		Erecting two copper wires from Colaba to Virar	3,840
Madras Division.		TOTAL WESTERN CIRCLE	66,829
Erecting two 200 lbs. per mile copper wires from Madras Beach to St. Thomas Mount	6,887	TOTAL	7,28,683
Constructing a Telegraph line from Kazipet Railway Station to Tandur Railway Station	36,051	Other items	3,20,119
Erecting 6 Telephone connections from Headquarters to Lala Guda	3,981	Add—Share of Establishment	(a) 1,57,321
		„ Store contingencies	(c) 28,613
Bangalore Division.		TOTAL RAILWAY LINES	12,34,736
Constructing a Telegraph line from Feroke to Yedahalli Tramway	8,135	CANAL LINES.	
Constructing a Telegraph line from Shivoglu to Arasah	13,417	NORTHERN CIRCLE.	
Erecting an extra wire from Bangalore City Railway Station to Gurtakal Railway Station	37,566	Delhi Division.	
Erecting a through wire from Bangalore to Baringpet	14,848	Erecting a 300 lbs. iron wire from Shamli to Muzaffarnagar	3,167
Constructing a Telegraph line from Chikkyar to Chitaldrug	7,171	Lahore Division.	
TOTAL SOUTHERN CIRCLE	2,66,930	Dismantling and erecting telephone lines along Lower Bari Doab Canal	—329
BURMA CIRCLE.		Karachi Division.	
Mandalay Division.		Erecting a telephone line from Adurtakio to Fhikarpore	6,502
Erecting telegraph line of A. B. Posts from Alon to Saingbyin	20,094	Lucknow Division.	
Maymyo Division.		Erection of a line of X. Y. post from Dhandraul to Silhat	4,365
Erecting Telegraph line of A. B. Post from Tahapalai to Namtu	32,453	Erecting 300 lbs. per mile iron wire from Karman to Dungia	2,515
Erection of two Telegraph wires from Aungban to Hetre	14,095	Construction of a X. Y. posts from Kalhenda to Gohand	4,043
Erecting two copper wires from Pyintaza to Tongoo.	48,451	TOTAL NORTHERN CIRCLE	20,263
Rangoon Division.		WESTERN CIRCLE.	
Erecting a block wire from Shanywajyi to Tamigon	6,363	Bombay Division.	
TOTAL BURMA CIRCLE	1,21,456	Erecting two telephone connections from Kopargoan to Brahmanagan	2,019
WESTERN CIRCLE.		Nagpur Division.	
Ajmer Division.		Extending Waingunga canal system	—82
Constructing a line from Jnni eg to Junwala	10,681	Extending Tundla canal system	—3,130
Do. from Botad to Dhonuka	14,901	Erecting telephone line from Mahandi Tundla canal.	1,262
Constructing a Telegraph line from Savarkundla to Dungan Mahawa	—245	TOTAL WESTERN CIRCLE	89
Nagpur Division.		TOTAL	20,352
Erecting two copper wires from Bhusawal to Badnera	—856	Other items	—57
Do. Do. from D. ngangarkh to Bilaspur	35,940	Add—Share of Establishment	(a) 3,044
Alteration to Railway Exchange system at Bhusawal	2,588	„ Store contingencies	(c) 365
	62,989	TOTAL CANAL LINES	23,704
Carried over	6,61,854	GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES	(b) 77,96,153
	65,87,713		

(a) Share of Establishment, Departmental Lines including Radio and Combined Office Lines 8,33,161
 Ditto Railway Lines 1,57,321
 Ditto Canal Lines 3,044
 9,94,026

(b) Includes Rs 26,909 on account of Lines under Agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines 1,46,818
 Ditto Railway Lines 28,613
 Ditto Canal Lines 365
 1,75,296

No. 29F.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES ETC., defrayed from the REVENUES of INDIA to end of 1920-21.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rs.	Rs.	Rs.	Rs.	Rs.
Persian Gulf Section :					
Telegraph Lines	56,491	...	56,491	26,74,551	27,31,042
Jask Wireless . . . . .	...	...	...	17,830	17,830
Telegraph Cables . . . . .	...	...	...	85,47,316	85,47,316
	56,491	...	56,491	1,12,39,697	1,12,96,188
<i>Telegraph Buildings:</i>					
Signal Offices including Radio Offices	5,182	...	5,182	8,90,684	8,95,866
Quarters for Staff	4,004	...	4,004	63,095	67,099
Cable Houses and Tanks	50,380	...	50,380	12,365	62,746
Store Houses	1,643	...	1,643	51,278	52,921
	61,209	...	61,209	10,17,422	10,78,631
<i>Apparatus and Plant—</i>					
Equipment of signal offices . . . . .	...	...	...	13,997	13,997
Miscellaneous	16,900	...	16,900	54,594	71,494
Radio offices	1,003	...	1,003	1,02,065	1,03,068
	17,903	...	17,903	1,70,656	1,88,559
Telegraph Cable Steamer "Patriek Stewart" . . . . .	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges . . . . .	...	...	...	1,13,420	1,13,420
Stores	4,99,048	...	4,99,048	14,12,518	19,11,666
Other Suspense Accounts	45,785	...	45,785	—5,44,057	—4,98,272
Exchange on expenditure in England prior to 1887-88 . . . . .	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900 . . . . .	...	...	...	418	418
	5,44,833	...	5,44,833	13,41,897	18,80,730
<i>Deduct—</i>					
Receipts on Capital Account . . . . .	...	...	...	56,006	56,006
TOTAL PERSIAN GULF SECTION	6,80,436	...	6,80,436	1,37,13,666	1,43,94,102
Persian Section:					
Telegraph Lines	—18,908	...	—18,908	43,02,303	42,83,400
Repayment of loan in England on account of reconstruction of Arabistan Line	5,809	...	5,809	37,950	43,759
	—13,099	...	—13,099	43,40,258	43,27,150
<i>Deduct—</i> Contribution from British Exchequer on account of reconstruction of Arabistan Line and Rebat Seistan Line	1,743	...	1,743	2,20,245	2,21,988
<i>Ditto—</i> Amount written off by a system of amortization on account of the cost of Telegraph Lines in Persia which will be unrepresented by property after the termination of the agreement in 1945 (<i>vide</i> Account No. 29-G.)	1,00,000	...	1,00,000	...	1,00,000
	—1,14,842	...	—1,14,842	41,20,013	40,05,171
<i>Telegraph Buildings:</i>					
Signal Offices . . . . .	...	...	...	89,027	89,027
Quarters for Staff . . . . .	...	...	...	2,58,250	2,58,250
Store Houses . . . . .	...	...	...	694	694
	...	...	...	3,47,971	3,47,971
<i>Apparatus and Plant—</i>					
Miscellaneous	1,109	...	1,109	6,710	7,819
Other Suspense Accounts	—13,605	...	—13,605	16,807	3,202
Subsidies and Political Charges . . . . .	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88 . . . . .	...	...	...	21,560	21,560
	—13,605	...	—13,605	1,09,285	95,680
<i>Deduct—</i> Receipts on Capital Account . . . . .	...	...	...	4,100	4,100
TOTAL PERSIAN SECTION	—1,27,338	...	—1,27,338	45,79,879	44,52,541
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	(a) 5,53,098	...	5,53,098	1,84,57,535	1,90,10,633

(a) Distribution of the total expenditure between India and England is as follows:—

India	Rs.
Adjustment for exchange	—1,25,952
	94,376
England	—31,576
	5,84,674
TOTAL	5,53,098

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
Persian Gulf Section :					
London Office, including Constantinople Office	Rs. 9,983	Rs. ...	Rs. ...	Rs. ...	Rs. 9,983
<i>Gazetted Officers :</i>					
Direction and Divisional Supervision—Engineering	1,05,268	39,167	...	...	1,44,435
Stores, Workshop and Electrician	13,160	...	66,911	15,743	95,844
Traffic Office . . . . .	...	...	...	21,549	21,549
<i>Office Establishments :</i>					
Direction	19,331	...	...	...	19,331
Divisional and Circle Office . . . . .	...	800	...	...	800
Account and Audit (including Check Office)	9,000	...	...	20,066	29,066
Stores, Workshops, Electrician and Cable Steamer	9,518	...	...	...	9,518
Medical and Radio Office	8,557	...	...	1,840	10,397
<i>Subordinates :</i>					
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes . . . . .	...	...	...	4,167	4,167
Telegraph Masters, Signallers, etc. . . . .	...	...	...	2,87,485	2,87,485
Cable and cable Steamer Establishments . . . . .	...	...	45,429	...	45,429
Line and Signal Office Establishment . . . . .	...	33,838	...	18,973	52,811
Local Escorts Establishment . . . . .	...	9,149	...	...	9,149
Temporary Establishment . . . . .	...	2,801	497	9,960	13,258
Total Salaries	1,74,817	85,755	1,12,867	3,79,783	7,53,222
Furlough Allowances, etc., paid in England	37,608	...	...	...	37,608
Allowances for other localities	21,980	28,623	15,021	1,70,185	2,36,109
Travelling Allowances	8,897	6,673	2,735	21,823	39,628
Total Salaries and Establishment	2,42,802	1,21,351	1,30,623	5,71,791	10,66,567
Deduct—Portion charged to Works	3,631	3,630	...	...	7,261
Net charge to Revenue	2,39,171	1,17,721	1,30,623	5,71,791	10,59,306
Apparatus and Plant . . . . .	...	...	...	10,581	10,581
Payments to Postal Department for working combined offices . . . . .	...	...	...	11,029	11,029
Stationery and Printing	24,674	...	...	...	24,674
Repairs to Lines, Buildings and Cables, etc. . . . .	...	44,103	33,828	47,319	1,25,250
Coal and other Stores for Cable Steamer, including repairs, etc. . . . .	...	...	47,783	...	47,783
Provision for Crew . . . . .	...	...	35,215	...	35,215
Store-keeping	11,454	...	...	...	11,454
Office Contingencies	14,082	26,454	9,101	1,32,727	(a) 1,82,367
Rental—Robot to Nok-kondi Line	7,304	...	...	...	7,304
Repairs to Harbour frontage and pier . . . . .	...	...	400	...	400
Passage Money to England . . . . .	...	...	327	...	327
Total	2,96,685	1,88,278	2,57,280	7,73,447	15,15,690
Subsidies to Chiefs	31,284	...	...	...	31,284
TOTAL	3,27,969	1,88,278	2,57,280	7,73,447	15,46,974
Add—Loss by exchange	—1,55,139	...	...	...	—1,55,139
Total Persian Gulf Section	1,72,830	1,88,278	2,57,280	7,73,447	13,91,835
Persian Section :					
London Office	4,367	...	...	...	4,367
<i>Gazetted Officers :</i>					
Direction and Divisional Supervision—Engineering	1,12,911	9,807	...	...	1,22,718
Medical Officers	20,261	...	...	...	20,261
Stores, Workshop and Electrician . . . . .	...	...	...	...	...
<i>Office Establishments :</i>					
Direction	12,584	...	...	...	12,584
Divisional and Circle Office . . . . .	...	606	...	...	606
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores, Workshops, Electrician and Cable Steamer	22	...	...	...	22
Medical and Radio Office	4,436	...	...	...	4,436
Carried over	1,59,081	10,413	...	...	1,69,494
	1,72,830	1,88,278	2,57,280	7,73,447	13,91,835

(a) Includes Rs. 377 representing cost of Stationery, etc., supplied from Central Stores.

C.—Posts and Telegraphs.

**No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN
TELEGRAPH DEPARTMENT—*contd.***

	General Charges.	Line Maintenance.	Cable Main- tenance.	Signalling.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,72,330	1,68,278	2,57,280	7,73,447	13,91,855
PERSIAN SECTION—<i>contd.</i>	1,59,081	10,413	...	...	1,69,494
<i>Subordinates :</i>					
Workshop Foremen and Instrument Tester . . . . .	...	...	...	4,800	4,800
Inspectors . . . . .	...	14,244	...	...	14,244
Telegraph Masters, Signallers, etc. . . . .	...	15,888	...	1,48,298	1,64,186
Line and Signal Office Establishment . . . . .	...	31,324	...	8,312	39,636
Temporary Establishment . . . . .	...	1,954	...	21,767	23,661
Total Salaries	1,59,081	73,823	...	1,83,117	4,16,021
Enrolough Allowances, etc., paid in England	10,774	...	...	...	10,774
Allowances for other localities	97,470	69,609	...	2,30,425	3,97,504
Travelling Allowances	22,590	66,413	...	26,322	1,16,325
Total Salaries and Establishment	2,89,915	2,09,845	...	4,39,864	9,39,624
<i>Deduct—</i> Portion charged to Works	2,527	2,528	...	...	5,055
" " " other Departments . . . . .	...	21,487	...	2,535	24,022
Net charge to Revenue	2,87,388	1,85,830	...	4,37,329	9,10,547
Apparatus and Plant	—2,552	893	...	8,743	7,084
Stationery and Printing	20,832	...	...	...	20,832
Repairs to Lines and Buildings	18,664	68,837	...	31,198	1,18,689
Office Contingencies	12,357	19,595	...	58,125	90,077
Store-keeping	900	...	...	...	900
Passage money to England	1,200	...	...	...	1,200
Rental—Central Persia Telegraph line	56,286	...	...	...	56,286
Recompment to officers for losses through highway robbery	—1,961	...	...	...	—1,961
Payment of Jask Royalty	10,909	...	...	...	10,909
Rewards for passing examinations in languages	217	...	...	...	217
Contribution towards maintenance of a Recreation Institute at Tehran . . . . .	...	...	...	...	...
Amount written off by from Capital Account (<i>vide</i> Account No. 29 F)	1,00,000	...	...	400	400
TOTAL	5,04,230	2,75,155	...	5,35,795	13,15,180
Adjustment for exchange	—77,569	...	...	64	—77,505
Total Persian Section	4,26,661	2,75,155	...	5,35,859	12,37,675
Grand Total	5,99,491	4,63,433	2,57,280	13,09,306	26,29,510
Charged in England	62,732	...	...	400	63,132
Outlay in India	5,36,759	4,63,433	2,57,280	13,08,906	25,66,378

C.—Posts and Telegraphs.

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, and of COINAGE OPERATIONS, for the Year ended 31st March 1921.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS.	Rs.	Rs.	Rs.	
Percentage chargeable on the coinage of new rupees	10,44,840	3,38,751	13,83,591	
Fees for coining Dollars, etc. . . . .	...	4,84,906	4,84,916	
Other Gain on Silver Coinage Operations	88,131	91,191	1,79,322	
Profit on circulation of Nickel coins . . . . .	...	49,05,237	49,05,257	
Profit on circulation of Bronze and Copper coins	14,086	...	14,086	
Assay fees	2,091	39,146	41,237	
Miscellaneous Receipts	1,92,846	1,45,676	3,37,922	
TOTAL INDIA	13,41,994	60,01,640	73,46,634	
TOTAL RECEIPTS UNDER THE HEAD "MINT" IN INDIA Rs. £				73,46,634
RECEIPTS IN ENGLAND— Secretary of State— Proceeds of sale of Indian coins sent Home for assay			145	
DITTO CONVERTED INTO Rs. at £1=Rs. 10				1,450
TOTAL RECEIPTS UNDER THE HEAD "MINT" Rs				73,48,084
	Calcutta.	Bombay.	TOTAL.	
CHARGES.	Rs.	Rs.	Rs.	
ESTABLISHMENT AND CONTINGENCIES :—				
Direction and Establishment	(a)91,141	1,02,476	1,93,617	
Bullion Establishment	23,777	67,280	81,063	
Operative Establishment	(a)9,02,549	3,21,681	6,24,130	
Assay Establishment	45,135	(a)54,080	99,215	
Office expenses and miscellaneous	1,05,810	1,18,432	2,24,242	
LOSS ON COINAGE :—				
Loss of weight in coining Silver	32,407	29,782	56,189	
Loss on recoinage old Coins	1,32,823	58,056	1,89,479	
Cost of Copper alloy	23,729	14,613	38,242	
Value of Copper, Tin Nickel, etc., for contingent purposes, etc.	8,039	2,056	10,095	
Loss on withdrawal of Light Sovereigns	7,408	..	7,408	
PURCHASE OF LOCAL STORES :—				
Purchase of Local Stores	1,52,053	2,13,473	3,65,526	
Purchase of Gold and Silver for Medals . . . . .	...	10,597	10,597	
TOTAL INDIA	9,24,871	9,74,932	18,99,803	
TOTAL CHARGES UNDER THE HEAD "MINT" IN INDIA Rs.				18,99,803
	Secretary of State.	High Commissioner for India.	TOTAL.	
CHARGES IN ENGLAND—	£	£	£	
Cost of assay of Indian coins and miscellaneous expenditure	334	...	334	
Stores for India	35,265	29,036	64,301	
Miscellaneous . . . . .	...	5	5	
TOTAL CHARGES IN ENGLAND	35,519	29,041	64,640	
DITTO CONVERTED INTO Rs. at £1=Rs.10				6,46,598
TOTAL CHARGES UNDER THE HEAD "MINT" Rs.				25,46,201
	Calcutta.	Bombay.	TOTAL.	
Charges on account of the Mint falling under other Heads of Service, viz. :—	Rs.	Rs.	Rs.	
Pensions and Gratuities to Mint Servants	15,310	8,530	23,870	
Value of Stationery supplied	6,809	640	7,449	
Value of Printing executed by Government Press	3,702	211	3,913	
Note.—This does not include Absentee and Pension Allowances in England.				
	25,851	9,381	35,232	
Estimated value of Mint Buildings, Plant, etc., on 31st March 1921	51,14,179	33,98,916	85,13,095	

(a) Includes Exchange Compensation Allowance.

C.—Mint.

No. 31.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS, during the Year 1920-21.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rs.		Rs.		Rs.
SILVER.						
Rupees	14,400,000	1,41,00,000	19,730,039	1,97,20,039	34,130,039	3,41,20,039
Half Rupees . . . . .	...	...	...	...	...	...
Quarter Rupees . . . . .	...	...	...	...	...	...
Straits Dollars 500 fine . . . . .	...	...	10,000,121	(b) 78,45,871	10,000,121	78,45,871
Do. 50 Cents, 500 fine . . . . .	...	...	6,479,464	(b) 25,55,026	6,479,464	25,55,026
Ceylon 50 do. 550 fine . . . . .	...	...	800,010	(b) 2,40,141	800,010	2,40,141
Do. 20 do. 550 fine . . . . .	...	...	1,600,011	(b) 2,40,139	1,600,011	2,40,139
Do. 10 do. 550 fine . . . . .	...	...	3,059,181	(b) 1,84,147	3,059,181	1,84,147
NICKEL.						
Eight anna . . . . .	...	...	1,000,000	5,00,000	1,000,000	5,00,000
Four anna	12,793,700	31,98,425	1,665,559	4,16,390	14,459,259	36,14,815
Two anna	6,648,000	8,31,000	...	...	6,648,000	8,31,000
One anna . . . . .	...	...	9,264,000	5,79,000	9,264,000	5,79,000
Ceylon 5 Cents . . . . .	...	...	6,000,000	3,00,000	6,000,000	3,00,000
Straits 5 Cents	16,000,000	(a)	4,000,000	(a)	20,000,000	(a)
BRONZE.						
Single Pice	32,368,000	12,87,000	...	...	32,368,000	12,87,000
Half-Pice	4,492,800	35,100	...	...	4,492,800	35,100
Pie-Pieces	39,878,400	2,07,700	...	...	39,878,400	2,07,700
Straits 1 Cent	40,570,000	(a)	...	...	40,570,000	(a)
COPPER.						
Ceylon Cents	2,000,000	20,000	...	...	2,000,000	20,000
	219,150,900	1,99,79,225	63,598,385	3,25,90,753	282,749,285	5,25,69,978

(a) Nominal value not stated on account of fluctuations in exchange.

(b) These figures represent outturn value of the dollars and Cents in standard tolas.

C.—Mint.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS.

1920-21.

Section D—Civil Departments.

Revenue, Rs. 3,55,57,236. Expenditure, Rs. 44,90,21,028.

MAJOR HEADS.	No. of Accounts.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
General Administration .	32	Expenditure	89	...	...	4,83,35,243
" .	32A	Details of Charges under Secretariats . .	90	1,31,99,158	...	...
" .	32B	" " Tour Charges . .	91	12,03,821	...	...
" .	32C	Net Receipts in the Paper Currency Department	92	1,43,52,209	...	...
Law and Justice .	33	Receipts	93	...	1,36,15,888	...
" .	33A	Expenditure	94	...	...	9,22,28,204
" .	33B	Details of Charges under High Courts, etc. .	95	64,88,816	...	...
" .	33C	" " Civil and Sessions Courts . .	95	3,01,42,781	...	...
" .	33D	" " Criminal Courts . .	95	2,38,30,972	...	...
" .	33E	" " Jails	96	2,14,44,428	...	...
" .	33F	" " Convict Charges . .	96	34,77,351	...	...
Police	34	Receipts	96	...	36,82,650	...
"	34A	Expenditure	97	...	...	12,02,38,707
Ports and Pilotage .	35	Receipts	98	...	24,76,700	...
"	35A	Expenditure	98	...	...	40,75,450
Education	36	Receipts	100	...	54,00,899	...
"	36A	Expenditure	100	...	...	7,75,05,973
Ecclesiastical . . .	37	Expenditure	101	...	...	25,37,877
Medical	38	Receipts	102	...	23,04,101	...
"	38A	Expenditure	102	...	...	2,50,16,579
Sanitation	38B	Receipts	103	...	11,21,524	...
"	38C	Expenditure	103	...	...	1,26,11,698
Political	39	Expenditure	104	...	...	3,46,16,457
Agriculture	40	Receipts	105	...	26,05,001	...
"	40A	Expenditure	105	...	...	1,68,96,539
Scientific and Miscellaneous Departments .	40B	Receipts	105	...	48,50,473	...
"	40C	Expenditure	107	...	...	1,49,58,402
"	40D	Details of Survey Charges	107	33,18,383	...	...
				TOTAL	3,55,57,236	44,90,21,028

D.—Civil Departments.

CHARGES IN ENGLAND :

Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and officers of the Secretary of State in Council in India including Officers of the Store Department and of the Department for Indian Students, etc.

Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students) Andilor and Assistants, under the Government of India Act, s. 27

Store Department : Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, etc.

Expenditure in connection with the Department for Indian Students, allowances to Advisers at Universities, etc.

Law Charges

Bank of England and Bank of Ireland for management of debt

Postage to India

Telegrams to India

National Health Insurance and National Unemployment Insurance.

Additions to India Office Buildings

Office Contingencies : Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India, and petty charges

Additions to India Store Depot Buildings

Purchase of Lease of 42 and 44 Grosvenor Gardens

Alteration to 42 and 44 Grosvenor Gardens to fit them for officers, furnishing, etc.

Passage and Outfit Allowance of Lord Reading as Governor-General

Passage and Outfit Allowance of the Governor of Bihar and Orissa

Outfit allowance and Advance of pay to the President of the Legislative Assembly

Allowance for linen, etc., at Government House, Assam

Portraits of His Majesty the King Emperor and Her Majesty the Queen, etc.

Trade Commissioner's Office in London in connection with the Commerce and Industry Department

Books and Newspapers supplied to India, not invoiced as Stores

Expenditure in connection with the Reforms Bill

Expenditure in connection with the Penco Conference

Expenditure in connection with the International Labor Conferences at Washington and Genoa

Expenditure in connection with the Report of the Committee to enquire into the disturbances in the Punjab

Expenditure in connection with the League of Nations Assembly at Geneva

Advances to Civil Officers studying Law

Miscellaneous expenditure

Motor cars for Government use in India

Stores for India:

Currency Notes, etc.

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO Rs. at £1=Rs. 10

TOTAL GENERAL ADMINISTRATION CHARGES

(a) Includes Rs. 28,401 on account of Salaries, Establishments etc., of the Chief Commissioners, Delhi Province and Ajmer-Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS : SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1921.

	INDIA, GENERAL.	Rs.	Rs.
Secretariats :			
Legislative Department		5,15,339	
Finance Department (Ordinary)		7,06,364	
Do. do. (Military)		3,45,151	
Home Department		9,62,511	
Foreign and Political Department		10,51,205	
Revenue and Agricultural Department		3,21,050	
Commerce and Industry Department		6,34,587	
Education Department		3,71,155	
Translator's Department		6,839	
Officer in charge of the Records of the Government of India		85,270	
Board of Industries and Munitions		5,19,574	
			55,31,620
	NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			1,93,475
	MADRAS.		
Secretaries to Government :			
Chief Secretariat		2,74,592	
Translator's Department		68,913	
Revenue Department		2,29,787	
Local, Municipal, Educational and Legislative Departments		1,72,206	
Home Department		1,39,512	
Reforms Department		1,87,051	
Charges common to all Departments		8,195	
			10,69,406
	BOMBAY.		
Secretaries to Government :			
Political, Secret, etc., Departments		3,70,957	
Revenue and Financial Departments		3,60,843	
Separate Department		83,855	
Translator's Department		76,910	
General, Educational, Marine, and Ecclesiastical Departments		2,12,755	
Secretariat Record Office		33,43	
Legal Department		47,206	
			13,51,759
	BENGAL.		
Secretaries to Government :			
Political, Appointment and Judicial Departments		3,31,623	
Revenue Department		1,47,264	
General Department		1,26,726	
Financial and Municipal Departments		2,00,420	
Marine Department		8,495	
Translator's Department		24,280	
Librarian's Department		10,339	
Allowance and Contingent Charges		(a) 2,10,276	
			10,81,566
	UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			9,01,242
	PUNJAB.		
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			9,91,023
	BURMA.		
Secretaries to Government :			
Public Department		7,25,530	
Legal Department		99,225	
Translator's Department		31,855	
			8,59,610
	BIHAR AND ORISSA.		
Secretaries to Government :			
Political, Appointment and Judicial Departments		1,03,408	
Revenue and General Departments		1,04,265	
Financial and Municipal Departments		1,74,048	
Translator's Department		17,566	
Reforms Department		1,43,642	
Allowance and Contingent charges		(a) 1,21,733	
			7,24,649
	CENTRAL PROVINCES		
Secretaries to the Chief Commissioner :			
Salaries, Establishment, and Contingent Charges—			
General Department		4,69,875	
Oriental Translator		6,315	
			4,76,190
	ASSAM.		
Secretaries to Government :			
Salaries, Establishment, and Contingent Charges			2,75,363
	TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32		1,31,90,158

(a) Charges common to Several Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1921.

	India. General.	N.-W. Frontier Province.	Mad- ras.	Bom- bay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and Re- pairs of Camp Equip- ment, etc.	27,605	3,284	16,149	2,272	9,705	19,437	6,924	3,028	4,728	5,783	1,927	1,00,273
Railway freight on tents, heavy goods, horses, etc.	16,243	1,134	1,760	4,212	2,824	1,514	2,989	113	1,182	2,305	269	34,545
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	108	...	4,066	1,076	9,031	9,946	533	604	...	367	819	26,550
Reserved accommoda- tion for members of the families of the Governor General and Governors	...	...	160	...	...	...	...	...	...	...	...	160
Cart and coolie hire on tour	...	5,720	11,083	4,842	5,169	8,343	9,434	1,404	8,461	4,520	1,450	60,425
Cart and coolie hire during transfer, between Government Houses	17,176	402	8,501	16,285	2,674	660	1,003	2,740	...	534	...	50,068
Saddle horses and car- riages on tour	11,838	...	...	...	2,639	1,819	256	6	...	...	1,643	18,201
Payments and presents for services rendered on tour	30,230	687	3,872	1,980	2,899	1,966	1,169	690	448	385	1,098	46,354
Railway fares and car- riage of household while on tour	20,477	12	4,845	13,499	2,515	780	2,634	258	...	464	791	46,289
Railway fares and car- riage of household while in transit be- tween Government Houses	...	...	4,223	9,711	4,385	2,165	2,714	459	...	85	...	23,742
Keep of Elephants	...	...	...	...	...	...	2,080	...	...	1,908	...	3,988
Miscellaneous	...	3,180	...	...	...	...	...	...	12	...	81	3,273
	1,23,707	14,419	54,750	53,877	41,841	46,640	29,769	9,302	14,831	16,351	8,381	4,13,868
Special Trains and Steamers and haulage of saloon carriages.	2,07,860	2,695	49,301	3,41,725	33,161	74,309	21,975	16,783	31,259	6,642	4,262	7,89,953
TOTAL TOUR EXPEN- SES AS IN ACCOUNT No. 32.	3,31,567	17,114	1,04,051	3,95,602	74,992	1,20,940	51,744	26,085	46,090	22,993	12,643	12,03,821

No. 32C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the year ended 31st March 1921.

RECEIPTS.

Interest realized in India in the year on the Securities of the Government of India purchased under the authority of sections 19 and 22, of Act II as amended by a series of Acts ending with Act XXI of 1920—See Account No. 26, page 62	Rs.
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of sections 19 and 22 of Act II of 1910 as amended by a series of Acts ending with Act XXI of 1920 (£1,242,032-11-11)	Rs.
Value of Old Currency Notes no longer in circulation	Rs.
Miscellaneous Receipts	Rs.

TOTAL RECEIPTS

2,10,95,444

Note.—Amount of Securities held on the 31st March 1921 was as follows:—

	Amount.		Cost Price.		Amount.		Cost Price.	
	£	s. d.	£	s. d.	Rs.		Rs.	
<i>In England.</i>								
British Treasury Bills	8,166,000	0 0	8,318,385	10 4	8,46,60,000		8,31,83,800	
<i>In India.</i>								
3½ per cent.	...		...		8,15,95,000		8,00,00,000	
3 "	...		...		2,01,86,600		1,90,00,000	
Indian Treasury Bills	...		...		61,26,00,000		58,67,16,000	
TOTAL	8,166,000	0 0	8,318,385	10 4	79,93,11,600		76,11,99,800	

Charges in the Department—

CHARGES.

Salaries and Establishment Charges	Rs.
Travelling Allowances	Rs.
Purchase of Stationery	Rs.
House, Lighting, Police and Water Rates	Rs.
Postage, Stamps and Service Telegrams	Rs.
Cost of Chests, Bags, and Locks	Rs.
Dead Stock (Cost of Office Furniture, etc.)	Rs.
Freight on Note Forms, etc., paid in India	Rs.
Charges for Remittances	Rs.
Contingencies	Rs.

As in Account No. 32

18,79,635

Charges in other Departments—

Pensions and Gratuities	Rs.
Cost of Note Forms received from England, including freight	Rs.
Value of Stationery supplied	Rs.
Value of Printing executed by Government Press	Rs.
Repairs of Buildings and other Public Works Charges connected with the Department	Rs.
Refund of value of Old Currency Notes	Rs.

TOTAL CHARGES

67,41,235

NET PROFIT IN 1920-21

1,43,52,209

No. 33.—ACCOUNT OF RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1921.

	India, General	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Durma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Courts of Law:</i>												
Sale-proceeds of Unclaimed and Escheated Property.	25,201	1,470	31,237	77,413	2,88,735	66,203	48,169	61,824	13,231	25,063	16,148	6,46,730
Court Fees realized in Cash	2,080	2,312	50,838	66,037	1,09,736	2,61,342	3,524	4,610	24,172	39,407	6,391	5,70,389
General Fees, Fines and Forfeitures	1,02,991	2,29,462	9,57,103	7,92,048	8,20,511	5,52,361	4,98,919	7,10,447	2,31,100	2,12,774	1,19,308	5,32,986
Plendship Examination Fees . . . .	...	...	10,306	1,860	33,656	15,249	...	...	12,105	...	4,024	77,200
<i>Miscellaneous Fees and Fines:</i>												
Record Room Receipts	9,695	7,433	...	62,994	6,720	6,857	1,18,599	1,857	7	8,017	...	2,22,200
Other Receipts	1,402	3,051	19,227	5,621	2,00,333	32	45,011	2,955	8,133	29,715	1,337	3,16,920
Miscellaneous	74	...	47,401	59,370	26,222	21,901	6,338	613	45,797	4,319	1,642	9,21,177
TOTAL COURTS OF LAW	1,42,445	2,13,738	11,16,114	10,63,776	14,95,913	9,23,948	7,20,590	7,72,306	3,10,515	3,19,355	1,48,950	72,87,611
<i>Jails:</i>												
Sale-proceeds of Jail Manufactures	36,485	52,720	7,93,433	3,81,901	15,63,708	5,86,278	4,58,603	2,96,485	7,41,646	2,00,095	1,20,923	51,72,185
Convict Receipts at Port Blair	8,83,567	...	...	...	...	...	...	...	...	...	...	8,83,567
Hire of Convicts	1,293	327	19	37,755	...	...	47,488	15,276	393	18,098	18,366	1,39,047
Other Jail Receipts	3,853	4,720	9,902	29,113	6,273	9,833	17,691	25,258	18,379	7,526	722	1,33,478
TOTAL JAILS	9,25,203	57,567	8,03,354	4,48,799	15,69,981	5,96,116	5,23,785	3,37,019	7,60,618	2,26,719	1,39,916	63,25,277
TOTAL RECEIPTS UNDER LAW AND JUSTICE	10,67,649	3,01,505	19,19,468	15,12,575	30,65,894	15,20,064	12,41,375	11,09,325	11,01,163	5,45,074	2,98,796	1,36,15,888

<i>Courts of Law:</i>	
Salaries, Establishments and Contingencies of—	
High Courts (as per details in Account No. 33C)	in Account No.
Chief Courts (as per details in Account No. 33C)	in Account No.
Judicial Commissioner	in Account No.
Law Officers	in Account No.
Administrator General	in Account No.
Civil and Sessions Courts (as per details in Account No. 33D).	in Account No.
Criminal Courts (as per details in Account No. 33E)	in Account No.
Coroner's Court	in Account No.
Presidency Magistrate's Court	in Account No.
Courts of Small Causes	in Account No.
Plendship Examination Charges	in Account No.
Refunds	in Account No.

TOTAL COURTS OF LAW

Jails (as per details in Account No. 33E)	
Convict Charges at Port Blair and Nicobars (as	
per details in Account No. 33G).	
Refunds.	

TOTAL JAILS

TOTAL CHARGES IN INDIA

CHARGES IN ENGLAND.

miscellaneous expenditure

Sundry items

Storen for India

TOTAL CHARGES IN ENGLAND . . .
TOTAL ENGLAND CONVERTED INTO R₂ AT £1 = R₂ 10
TOTAL CHARGES UNDER LAW AND JUSTICE

D.—Civil Departments.

No. 33B.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1921.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges	5,96,288	3,97,264	7,39,718	4,17,999	4,16,460	2,11,710	2,56,744	31,36,183
Exchange Compensation Allowance	2,001	172	2,301	...	1,416	487	...	6,650
Appellate Branch: Salaries, Establishments and Contingencies	6,76,114	1,69,735	4,73,661	3,30,378	2,98,431	1,04,535	3,37,808	33,41,541
Original Branch: Salaries, Establishments and Contingencies	...	3,18,369	4,14,661	...	...	1,93,416	...	4,412
Payments to Officers of other Provinces	...	4,412	...	...	...	...	...	...
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33A.	12,74,403	8,90,252	16,31,747	7,68,377	7,16,307	5,10,178	6,94,552	61,88,816

No. 33C.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs	1,43,640	1,30,973	20,41,198	14,49,865	29,73,841	19,46,149	11,83,242	6,49,492	8,89,367	11,72,767	1,40,930	1,27,21,451
Exchange Compensation Allowance	52,245	59,197	14,05,511	14,67,755	16,15,995	18,05,752	3,59,487	1,87,136	6,01,022	5,16,158	1,35,879	82,07,163
Establishment	2,206	7,185	...	531	...	...	2,49,852	...	...	618	65	1,214
Ditto Judicial Record	40,123	63,060	20,61,033	4,15,596	11,83,250	7,53,565	3,82,034	2,03,003	2,89,777	3,59,032	75,471	58,29,299
Service of Processes	3,361	13,428	49,203	85,470	62,892	54,198	63,337	15,279	22,946	30,226	12,081	4,03,221
Travelling Allowances	7,311	3,398	2,24,186	3,871	55,200	598	16,204	10,456	21,474	1,00,483	645	4,43,835
House rent and other Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Diet and Road-Money to Witnesses and accused persons	65	...	73,040	66,894	85,959	87,779	...	29,566	15,337	12,612	13,075	3,84,327
Service Postage and Telegrams	1,682	5,814	45,883	39,565	...	36,488	53,466	2,711	11,099	21,193	2,352	2,19,784
Rents, Rates and Taxes	107	6	57,020	6,837	25,508	7,785	5,125	937	12,790	2,771	1,598	1,20,490
Remuneration to copyists	...	...	23,261	...	4,15,894	...	...	4,005	1,06,514	...	18,715	6,28,390
Other Contingent Charges	5,410	13,275	1,17,562	44,525	2,59,569	1,13,229	1,27,329	16,875	60,901	67,542	11,953	8,65,173
Payments to Officers of other Provinces	9,464	...	...	46,724	...	...	...	...	...	...	...	56,188
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33A.	2,65,918	2,96,886	61,30,453	36,27,631	66,68,117	48,06,843	24,40,076	11,19,491	20,91,220	22,83,402	4,12,764	3,01,42,781

No. 33D.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (a) of Salaries of Magistrates and Deputy Commissioners	55,675	60,516	...	3,00,000	5,20,229	6,18,226	3,99,296	5,39,292	2,34,368	2,58,399	1,71,893	31,57,894
Part (a) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc.	39,721	1,36,475	3,76,578	5,70,000	11,48,812	10,73,745	5,04,387	8,59,192	3,36,214	5,57,055	3,03,921	64,06,100
Exchange Compensation Allowance	...	...	...	...	...	...	79	112	...	814	759	1,764
Salaries of City and Railway Magistrates, etc.	6,032	...	1,00,454	...	...	8,807	...	...	...	...	...	1,15,293
Establishments	70,871	1,47,041	2,73,159	1,93,283	7,69,473	8,90,109	6,50,074	6,93,354	5,01,446	5,21,429	1,85,544	48,95,786
Travelling and other Allowances	26,716	49,514	1,20,548	1,37,704	2,96,337	1,36,232	3,73,190	2,84,674	1,98,999	1,85,735	52,539	18,62,218
Diet and Road Money to Witnesses and accused persons	15,570	39,837	1,58,493	1,86,220	1,16,103	2,01,655	3,71,905	7,56,631	77,234	1,33,721	44,290	20,92,572
Service of Processes	...	...	...	...	21,507	...	...	3,09,109	99,558	31,143	37,553	4,98,370
Service Postage and Telegrams	4,227	32,108	19,873	41,912	55,387	75,828	1,35,503	42,358	26,674	40,992	441	4,75,303
Rents, Rates and Taxes	392	24	1,933	3,891	20,268	1,546	4,895	1,714	12,206	3,745	86	68,744
Remuneration to copyists	...	...	...	...	72,576	...	...	40,239	68,106	...	24,374	2,05,345
Other Contingent Charges	28,532	68,388	69,516	25,992	2,04,617	2,15,724	2,95,708	1,37,525	92,515	1,10,459	7,103	12,20,064
Payments to Officers of other Provinces	887	...	...	...	...	...	...	...	...	...	...	887
Add—30 per cent. of the charges of District Administration transferred from Land Revenue	...	...	28,24,667	...	...	...	...	...	...	...	...	28,24,667
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33A.	2,48,616	5,21,933	38,47,767	15,59,459	32,35,312	32,21,872	26,45,015	36,79,150	21,47,320	18,13,492	8,28,003	2,38,30,972

(a) The remaining part is charged under "Land Revenue—Charges of District Administration."

D.—Civil Departments.

No. 33E.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1921.

	India, General.	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence . . .	...	...	52,514	56,000	74,972	71,390	10,015	1,07,239	67,232	67,495	...	5,10,757
Presidency Jails . . .	...	...	2,15,442	1,13,670	2,66,452	...	...	...	...	...	...	6,01,584
Central Jails . . .	...	...	10,89,193	6,11,000	7,40,000	10,62,382	9,47,148	7,85,598	6,12,785	1,70,390	...	67,74,771
District Jails . . .	2,04,117	3,38,038	2,50,771	9,04,902	1,19,711	16,004	10,74,503	5,02,086	5,38,705	2,77,010	2,00,32	70,71,013
Juvenile Jails . . .	...	...	...	...	1,01,57	22,529	...	...	...	...	...	1,27,721
Subsidiary Jails . . .	35,416	44,032	1,69,722	93,707	3,07,928	1,65,119	1,49,129	2,12,108	1,11,581	37,419	60,32	1,49,321
Convict Camps . . .	...	...	...	4,75,107	...	...	...	...	...	...	...	4,75,107
School of Industry, criminal tribes etc. . .	...	...	...	2,22,433	...	69,039	74,301	...	...	...	...	3,60,735
Charges for Moving Prisoners . . .	4,291	9,052	49,650	1,90,788	68,674	62,891	73,691	46,713	23,009	7,470	9,192	4,57,433
Payments to Officers of other Provinces . . .	...	...	...	2,600	...	...	...	...	...	...	...	2,600
Jail Manufactures . . .	17,853	22,880	6,83,397	3,76,687	12,71,30	3,74,433	81,107	1,51,000	5,89,306	1,52,224	53,88	37,71,519
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33A.	2,61,680	4,13,972	38,01,193	29,96,903	39,01,163	33,72,186	24,13,157	18,11,310	20,16,251	10,12,014	1,14,661	2,14,41,433

(a) Includes Exchange Compensation Allowance.

No. 33F.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1921.

INDIA, GENERAL.											Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment . . .	...	...	...	...	...	...	...	...	...	...	1,70,583
Police Establishment . . .	...	...	...	...	...	...	...	...	...	...	2,00,031
Medical, Commissariat, and other Establishments . . .	...	...	...	...	...	...	...	...	...	...	2,16,520
Ecclesiastical Establishment, Chaplain . . .	...	...	...	...	...	...	...	...	...	...	1,840
Commissariat Supplies . . .	...	...	...	...	...	...	...	...	...	...	11,88,012
Stores, Clothing, Tools, etc. . .	...	...	...	...	...	...	...	...	...	...	2,07,761
Passage Money, Freight, etc. . .	...	...	...	...	...	...	...	...	...	...	2,429
Subsistence money to convicts . . .	...	...	...	...	...	...	...	...	...	...	61,211
Miscellaneous Contingencies . . .	...	...	...	...	...	...	...	...	...	...	12,572
Charges in connection with the Mail Steamer "S. S. Maharaja" . . .	...	...	...	...	...	...	...	...	...	...	12,28,49
Payment on account of other Provinces . . .	...	...	...	...	...	...	...	...	...	...	3,664
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCT. No. 33A											54,77,351

No. 34.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1921.

	India, General.	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds . . .	...	...	609	...	3,837	...	...	...	...	...	...	4,146
Receipts on account of Police supplied to Public Departments, Private Companies and Persons . . .	23,582	4,219	1,52,121	...	17,908	63,399	1,78,316	93,408	22,306	8,510	12,863	5,76,761
Recoveries on account of Presidency Police . . .	...	...	97,159	1,14,675	2,97,659	...	...	...	...	...	...	5,09,493
Contribution for Railway Police (a) . . .	12,03,170	...	...	...	...	...	...	...	...	...	...	12,03,476
Recoveries on account of Village Police . . .	...	...	...	...	108	...	...	...	...	...	...	108
Cash Receipts under the Arms Act . . .	908	...	1,433	16	625	268	2,187	35,555	290	...	40	41,320
Fees, Fines, and Forfeitures . . .	29,323	9,796	4,03,147	54,189	22,409	71,688	59,212	2,28,192	20,095	10	8,255	9,18,645
Contributions for Pensions . . .	10,370	...	6,364	...	...	3,682	1,873	17,502	14	861	...	30,216
Miscellaneous . . .	7,879	2,417	27,528	55,714	23,977	49,611	71,937	35,494	12,899	8,942	90,786	3,87,184
TOTAL POLICE RECEIPTS	12,80,538	16,432	6,91,361	2,24,891	3,66,523	1,88,646	3,13,085	4,06,211	61,694	18,322	1,11,914	30,82,650

(a) See note (a), page 97.

No. 34A.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Ondh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police . . . . .	...	...	9,19,069	20,36,642	28,57,529	...	...	...	...	...	...	58,13,240
Provincial Superintending Officers of the District Police . . . . .	...	78,081	2,85,869	8,07,096	4,11,871	2,42,821	2,45,040	3,08,755	2,02,980	1,55,836	67,861	23,05,710
District Executive Force : District Superintendents and Assistants	2,06,940	1,24,412	6,34,862	6,89,365	7,07,690	8,88,372	5,73,995	9,94,558	3,74,635	3,41,846	1,44,858	56,91,523
Exchange Compensation Allowance . . . . .	...	...	741	790	...	363	481	534	2,893	624	...	6,426
Payments to Officers of other Provinces	10,968	...	...	1,49,701	...	...	...	...	...	...	...	1,60,689
Inspectors, Constables, etc.	17,68,453	14,53,983	70,88,265	81,00,386	56,78,306	83,34,152	53,34,938	52,81,512	37,34,665	30,52,992	8,79,536	5,06,57,277
Police Hospitals—Estab- lishments and other Charges	1,883	...	99,417	16,475	63,969	73,981	...	...	38,623	29,812	16,730	3,40,395
Police Training Schools . . . . .	...	...	2,02,039	1,19,421	2,65,609	1,22,351	...	83,226	1,45,657	78,876	25,793	10,43,035
Reclamation of Criminal Tribes . . . . .	...	...	...	...	...	...	2,18,893	...	...	...	...	2,18,893
Office and other Estab- lishments	56,358	...	2,54,339	3,50,418	4,64,925	3,37,535	...	3,42,253	1,21,085	1,39,848	46,022	21,22,784
Clothing	92,309	51,723	7,04,071	8,65,638	3,79,764	3,07,571	1,33,979	2,60,586	1,47,281	99,041	38,394	25,80,586
Arms, Accoutrements, and Ordnance Stores	4,421	3,904	78,287	48,663	72,481	38,215	67,811	74,852	20,687	65,469	7,081	4,81,868
Rewards	14,363	11,577	92,509	80,436	82,536	94,030	46,212	1,72,428	17,657	29,580	5,400	6,46,758
Rents, Rates and Taxes	33,221	3,597	2,56,930	78,018	2,45,209	13,724	27,922	1,37,723	70,799	14,056	12,507	8,93,714
Service Postage and Tele- grams	22,717	24,942	1,36,913	1,46,547	(b)	64,687	1,51,171	57,711	69,825	34,825	16,116	7,14,454
Travelling and Tour Charges	1,41,316	1,58,709	16,00,633	15,93,125	15,82,802	10,49,061	8,67,737	9,00,528	5,94,552	4,86,754	2,04,223	91,79,430
House-rent and other Allowances	3,01,039	4,23,515	1,43,019	2,28,382	2,16,663	4,74,477	3,66,606	5,39,605	31,204	5,72,054	12,048	43,08,652
Petty Construction and Repairs	11,570	48,587	1,25,763	69,075	2,56,569	1,18,309	1,10,631	93,403	1,47,063	24,173	52,006	10,57,689
Purchase, hire, etc., of Steamers and Boats . . . . .	...	...	...	2,504	72,196	...	...	5,234	1,100	...	7,325	88,360
Compensation for Dearness of Provisions	73,816	96,871	...	1,601	4,45,713	48,228	1,26,585	...	2,16,217	...	9,712	10,18,743
Miscellaneous	1,08,506	51,751	3,26,937	3,28,937	7,06,547	3,06,113	1,34,667	2,76,923	1,82,675	1,03,768	46,663	26,30,286
Less amount recoverable from Local Funds, etc.	1,97,422	...	...	2,26,674	3,919	...	...	...	...	...	...	4,28,015
TOTAL DISTRICT EXECU- TIVE FORCE	₹ 26,60,161	24,53,571	1,27,44,731	1,20,92,687	1,13,56,151	1,22,71,162	81,59,435	92,21,374	59,06,553	50,23,717	15,23,415	8,34,12,957
Village Police . . . . .	...	...	26,26,400	9,18,037	...	31,56,080	...	5,709	32,419	...	2,004	67,47,555
Special Police . . . . .	...	17,18,514	...	8,62,57	4,49,399	...	1,93,683	31,98,118	2,26,840	...	13,14,896	1,29,03,607
Railway Police (a)	2,31,070	86,211	6,18,861	8,94,377	7,76,741	7,24,885	6,86,802	2,46,953	2,94,823	3,30,634	17,948	42,09,805
Criminal Investigation Department	7,85,648	91,715	2,51,342	5,09,549	6,95,394	3,28,219	2,95,865	2,34,347	2,90,146	1,42,139	73,246	36,97,610
Cattle Pounds	892	3,324	2,50,880	...	61	...	623	170	881	...	2,737	2,59,508
Miscellaneous . . . . .	...	2,290	...	...	...	6,107	13,646	...	...	...	...	22,049
Refunds . . . . .	...	74	2,300	675	4,393	3,437	22,008	9,717	4,057	325	2,905	50,461
TOTAL CHARGES	36,77,771	44,33,786	1,76,99,518	1,76,21,620	1,65,51,539	1,67,32,761	96,17,662	1,62,25,143	69,65,699	56,52,151	30,05,012	12,01,82,662
								Secretary of State.	High Com- missioner.	Total.		
CHARGES IN ENGLAND:								£	£	£		
Passage and Outfit Allowance on appointment, pay and expenses of officers specially em- ployed, etc.								5,436	...	5,436		
Stores for India								105	64	169		
TOTAL CHARGES IN ENGLAND								5,540	64	5,604		
TOTAL ENGLAND CONVERTED INTO Rs. AT £1 = Rs. 10												56,045
TOTAL POLICE CHARGES												12,02,38,707

(a) Under the system of apportionment in force, up to 31st March 1919 the charges for the entire Railway Police Force were distributed between Government and Railway Companies in the proportion of $\frac{1}{10}$ ths and $\frac{9}{10}$ ths. Under the revised system introduced from 1st April 1919, the Government is to bear all charges for "Crime and Order" Police, the Railway Company being responsible for the charges on account of the "Watch and Ward" Police, besides making a lump contribution to Government equivalent to the difference between $\frac{1}{10}$ ths of the cost of entire Railway Police Force and the whole cost of Watch and Ward Police. The contributions paid by the several Railway Companies during 1920-21 have been credited as Imperial receipts under "Police," and the necessary adjustments between Imperial and Provincial Funds have been made through the head "Transfers from the Imperial and Provincial Revenues".

(b) Included under "Miscellaneous."

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TOTAL RECEIPTS R

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TOTAL CHARGES IN INDIA

Secretary of State--

Passage and Outfit Allowance on appointment to the Bengal Pilot Service

DITTO CONVERTED INTO R AT £1=R10

TOTAL CHARGES UNDER PORTS AND PILOTAGE

No. 35A.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1921—*contd.*

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
DETAILS.	R	R	R	R	R	R	R
Salaries and Allowances of Officers and Men afloat.							
<i>Pilot Vessels.</i>							
Salaries and Allowances, etc. . . . .	...	...	1,46,228	...	...	...	1,46,228
<i>Inland Vessels, Steamers and Flats.</i>							
B. G. L. "Chindwin" . . . . .	...	...	...	4,262	...	...	4,262
Flat "Mooltan" . . . . .	...	8,182	...	...	...	...	8,182
Steamer "Jhelum" . . . . .	...	...	...	2,25,616	...	...	2,25,616
Steam Launch Establishment and Contingencies	...	...	...	...	...	...	...
	...	8,182	1,46,228	2,29,878	...	...	3,84,288
Pilotage and Pilot Establishments.							
Branch, Master and Mate Pilots, Pilots, Harbour Master, Serang and Lascars . . . . .	...	...	8,84,890	...	719	...	8,85,109
Volunteers' and Headmen's Allowances . . . . .	...	...	14,184	...	...	...	14,184
Mess, Passage and Miscellaneous . . . . .	...	...	19,663	...	...	2,500	22,163
	...	...	9,18,237	...	719	2,500	9,21,456
Ports Establishments.							
Port Officers' Department . . . . .	...	...	83,108	1,88,415	...	...	2,71,523
Agent for Government Consignments	3,825	...	—1,307	...	...	...	2,458
Shipping Office . . . . .	...	82,129	62,112	...	...	...	1,44,241
Marine Court . . . . .	...	220	4,901	947	...	...	6,068
Survey of Steam Vessels . . . . .	...	45,216	65,133	398	...	...	1,10,747
Establishment and Miscellaneous	48,475	...	...	...	...	...	48,475
	52,800	1,27,565	2,13,887	1,89,760	...	...	5,83,512
Miscellaneous Shore Establishments.							
Salaries of Officers . . . . .	...	...	...	33,560	...	...	33,560
Staff and Shore Allowances to Officers . . . . .	...	...	...	6,336	...	...	6,336
Establishments and Contingencies . . . . .	...	...	...	1,12,372	...	...	1,12,372
	...	...	...	1,52,268	...	...	1,52,268
Miscellaneous Charges.							
Clearance of Irrawaddy-Chindwin River . . . . .	...	...	...	31,251	...	...	31,251
Contribution to Port Funds . . . . .	...	...	...	50,180	...	...	50,180
Miscellaneous . . . . .	...	2,496	46,088	14,205	...	...	62,849
	..	2,496	46,088	95,696	...	...	1,44,280

No. 36.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEEs FROM SCHOOLS AND COLLEGES .	55,828	21,637	4,64,541	5,61,315	9,20,750	5,26,438	4,59,700	3,24,366	2,99,315	2,27,071	2,07,018	40,68,093
CONTRIBUTIONS .	22,209	...	5,58,992	2,423	11,874	4,905	...	...	20,910	3,175	...	6,24,490
INCOME FROM ENDOWMENTS .	...	...	...	...	...	5,568	...	...	1,600	...	...	10,038
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts .	3,020	...	6,658	4,751	...	1,18,320	1,697	2,061	17,514	...	2,248	1,56,219
Sale proceeds of Books .	124	...	...	29,157	...	11,013	...	...	...	...	254	47,589
Examination Fees .	4,214	1,019	3,433	31,399	...	53,917	29,168	22,484	7,753	3,258	555	1,49,494
Other Receipts .	691	2,481	25,417	31,675	1,77,521	17,881	13,150	1,805	31,164	32,945	7,038	3,45,160
TOTAL RECEIPTS .	86,086	25,931	10,59,011	6,63,782	11,10,151	7,48,012	1,95,415	3,50,717	3,78,166	2,66,470	2,17,225	51,00,590

No. 36A.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION:												
Salary .	...	22,793	81,162	45,291	72,420	67,755	49,740	56,521	43,953	54,041	29,442	5,23,413
Exchange Compensation Allowance .	...	...	374	91	...	97	...	...	40	...	...	702
Establishment and Contingencies .	...	23,298	72,917	69,778	1,14,245	88,435	79,901	53,899	69,057	47,239	24,761	6,78,494
INSPECTION:												
Salary .	49,437	32,411	6,78,100	2,76,793	6,53,171	4,92,505	2,76,249	3,52,767	1,77,133	2,33,695	1,14,411	35,37,018
Exchange Compensation Allowance .	...	...	128	267	...	30	...	240	43	105	68	893
Establishment and Contingencies .	30,143	24,062	5,80,612	7,87,554	4,40,782	3,25,710	1,76,058	3,29,023	2,77,131	1,97,837	1,11,110	32,80,927
UNIVERSITY .	13,000	...	1,09,480	67,000	4,16,020	4,27,283	91,900	1,85,500	51,842	...	...	13,64,939
GOVERNMENT COLLEGES—GENERAL .	5,486	...	7,81,826	5,01,527	13,73,361	4,61,896	3,47,836	2,29,535	5,58,242	3,13,105	2,61,129	43,79,259
GOVERNMENT COLLEGES—PROFESSIONAL .	160	...	4,95,421	4,45,641	4,47,817	7,22,119	1,55,755	6,267	87,198	3,71,456	21,039	27,53,177
GOVERNMENT SCHOOLS—GENERAL:												
Secondary .	2,14,551	1,20,197	2,07,000	8,96,186	12,55,171	14,21,776	11,26,023	8,18,038	6,44,061	7,80,756	4,90,655	79,14,637
Primary .	95,223	...	4,81,056	2,87,362	80,489	1,03,332	(b)	10,149	3,473	2,67,777	46,978	13,23,939
Contribution to Schools .	1,01,213	4,63,484	38,62,961	65,84,314	(b)	45,32,315	(b)	5,91,751	13,48,762	17,20,143	4,36,089	1,92,81,035
GOVERNMENT SCHOOLS—SPECIAL:												
Training Schools .	43,995	68,681	13,37,492	7,89,587	4,57,813	2,09,844	3,67,398	1,40,694	4,91,151	5,21,433	56,210	41,57,332
Technical Schools .	...	...	1,37,691	1,59,557	90,887	5,32,070	4,20,217	1,08,422	1,23,400	...	49,927	16,38,826
Reformatory Schools .	...	...	60,912	1,01,467	...	72,568	37,706	31,484	1,27,927	...	...	4,32,064
Other Schools, etc. .	...	...	...	...	1,95,643	...	...	...	38,639	...	19,503	2,53,685
GRANTS-IN-AID:												
Grants-in-aid .	5,75,871	2,39,912	42,91,519	19,31,697	14,26,012	20,50,580	39,39,157	7,27,994	7,61,640	4,43,200	1,57,000	1,97,47,686
Payments by Results .	1,70,997	...	...	11,74,248	(c)	(c)	...	7,81,691	42,217	...	...	21,73,016
SCHOLARSHIPS .	76,568	13,285	1,96,904	1,76,540	2,89,321	2,92,767	1,76,351	67,564	1,10,760	1,11,137	66,888	14,86,079
MISCELLANEOUS:												
Government Book Depot .	...	...	...	32,020	...	12,524	...	...	...	...	...	44,544
Grants for Encouragement of Literature .	1,050	...	...	16,711	10,409	...	1,181	...	10,782	6,956	100	47,169
Miscellaneous .	44,842	26	48,646	63,501	3,15,686	1,82,554	66,187	1,07,256	1,32,770	32,049	10,370	10,03,187
REFUNDS .	...	...	3,842	2,083	...	300	715	597	319	...	278	9,054
TOTAL CHARGES IN INDIA .	14,66,933	9,99,057	1,33,03,973	14,67,420	1,08,39,521	1,19,39,778	73,12,604	46,33,103	51,11,582	50,93,114	19,28,169	7,72,55,331

CHARGES IN ENGLAND:

Passage of Educational Officers on appointment, etc.
 Scholarships to enable Indians to pursue their education in England
 Payment to the Board of Education for services rendered during 1920-21
 Deputation Allowances of Officers while studying educational methods in England, etc.

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10

TOTAL CHARGES UNDER EDUCATION

2,20,639

7,75,05,973

(a) Includes Rs. 21,800 on account of Contribution paid to the Educational Syndicate.

(b) Under the special arrangements obtaining in Bengal and the Punjab in regard to the classification of Educational Grants, payments in support of Municipal and Local Schools have been recorded under "Grants-in-aid" instead of under "Government Schools,—General—Contribution to Schools."

(c) The charges hitherto recorded under "Payments by Results" have been transferred to "Grants-in-aid."

No. 37.—ACCOUNT OF THE CHARGES OF THE ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1921.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHURCH OF ENGLAND:												
Stipend of the Bishop	46,832	...	20,788	43,521	...	...	...	9,907	...	5,711	...	1,32,810
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service)	1,21,130	51,204	3,03,732	2,57,403	1,60,679	2,60,120	3,04,707	97,116	23,341	1,00,880	15,774	17,11,372
Exchange Compensation Allowance . . . . .	...	...	678	...	...	...	57	533	...	...	...	1,271
Other allowances to Chaplains, etc.	24,708	2,246	41,140	22,581	25,319	18,277	22,582	29,862	6,337	17,774	4,814	2,15,970
Establishments	12,689	1,493	5,548	13,613	8,143	12,637	2,824	4,166	2,430	4,040	1,065	74,048
Other Charges	12,493	1,029	16,053	15,163	9,140	11,159	12,033	4,723	2,303	2,538	75	87,498
CHURCH OF SCOTLAND: (a)												
Pay of Chaplains and Registrars, including allowance	2,362	...	36,406	36,775	23,060	3,067	19,057	...	...	...	...	1,21,217
Establishments	443	352	813	2,398	2,809	984	133	...	...	399	...	8,169
Other Charges	722	165	886	1,599	8,401	1,288	1,190	...	...	211	...	14,365
CHURCH OF ROMZ:												
Allowances to Bishops and Priests, etc. (a)	1,195	459	...	12,761	5,634	4,791	6,404	...	1,188	...	...	32,492
Other Charges . . . . .	...	...	...	491	136	164	2,050	...	...	...	...	2,841
Charges for Cemeteries	10,989	4,648	3,230	20,384	2,898	15,003	14,097	8,172	5,131	6,216	2,553	93,331
Miscellaneous Ecclesiastical charges	1,000	..	6,681	6,100	1,067	2,386	2,006	2,981	..	...	500	22,601
Payments to Officers of other Provinces . . . . .	...	...	...	16,251	...	...	...	...	...	...	...	16,251
TOTAL CHARGES IN INDIA	2,38,042	65,680	4,42,025	4,53,076	2,56,319	3,30,738	3,87,375	1,57,463	40,733	1,38,699	24,781	25,34,735
CHARGES IN ENGLAND:												
Secretary of State . . . . .	...	...	...	...	...	...	...	...	...	...	...	3,112
Passage of Chaplains on appointment, etc. . . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ECCLESIASTICAL CHARGES . . . . .	...	...	...	...	...	...	...	...	...	...	...	25,37,877

DITTO CONVERTED INTO R AT £1=RS. 10

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67D, page 252

No. 38B.—ACCOUNT OF RECEIPTS OF THE SANITATION DEPARTMENT for the year ended 31st March 1921.

RECEIPTS.

Sanitation and Vaccination Receipts

India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
R	R	R	R	R	R	R	R	R	R	R	R
5,42,099	107	2,22,577	1,1515	14,519	85,422	1,10,713	27,508	23,766	44,309	77,089	11,21,524

No. 38C.—ACCOUNT OF CHARGES OF THE SANITATION DEPARTMENT for the year ended 31st March 1921.

CHARGES.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Sanitation and Vaccination Establishment	1,42,347	38,578	3,16,799	4,49,179	6,95,340	2,20,024	1,60,125	2,02,890	2,21,425	1,18,077	1,02,622	26,67,406
Grants for Sanitary Purposes	18,23,026	55,161	15,64,661	10,26,923	4,63,197	10,41,620	4,08,765	5,99,669	19,157	2,11,351	11,093	72,58,121
Expenses in connection with the Rabonin plague, Malaria and Epidemics	54,937	42,156	3,28,279	2,50,248	88,460	2,63,641	2,34,487	1,52,645	56,791	1,37,686	1,81,742	17,91,086
Bacteriological Laboratories and Pasteur Vaccine Institute	3,94,843	...	1,63,711	97,885	11,379	...	33,345	75,838	10,134	...	83,956	8,66,091
Refunds	3,439	...	135	465	12	18	33	49	3,896	21	...	7,871
TOTAL CHARGES IN INDIA	24,09,192	1,35,808	23,78,588	18,24,700	12,58,378	15,28,308	8,36,755	10,31,001	3,41,203	4,67,148	3,79,393	1,25,90,582

CHARGES IN ENGLAND:

Contribution to the Tropical Diseases Bureau
 Contribution towards the Salary of the British Consul and Medical Delegate at the Alexandria Maritime and Quarantine Board
 Grant to the Committee for Plague Investigation in India (Refund)
 Pay and Expenses of Officers specially employed, Passage of Officers on appointment and Miscellaneous expenditure

Stores for India

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO R AT £1 = R10

TOTAL SANITATION CHARGES

21,016

1,26,11,508

**No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the
Year ended 31st March 1921.**

	India, General.	North- West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Provin- ces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provin- ces and Berar.	Assam.	TOTAL.
IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R
POLITICAL AGENTS:												
Residents and Political Agents, etc., at India and Foreign Courts	17,36,340	2,08,399	56,403	7,18,484	14,077	4,200	2,26,511	2,37,780	41,702	38,963	32,323	33,18,668
Exchange Compensation Allowance	1822	58	—	236	—	—	—14	—	—	—	—	2,102
Establishments and Contingent Charges, etc.	18,73,398	3,72,210	53,809	8,10,733	7,218	6,896	2,18,839	2,59,987	48,076	21,812	35,661	37,11,659
Less—Contribution for Salaries, Estab- lishments, etc.	47,471	—	2,418	3,74,633	—	—	—	—	12,222	23,691	—	4,60,435
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—												
Charges for Khyber Rifles	—	60,093	—	—	—	—	—	—	—	—	—	60,093
Allowances to Tribes	—	5,14,630	—	—	—	—	9,794	—	—	—	—	5,24,424
Chitral Scouts	—	63,221	—	—	—	—	—	—	—	—	—	63,221
Charges for Levies	—	7,28,551	—	—	—	—	—	—	—	—	—	7,28,551
Waziristan Militia	—	5,61,032	—	—	—	—	—	—	—	—	—	5,61,032
Kurram Militia	—	5,46,823	—	—	—	—	—	—	—	—	—	5,46,823
Mohmand Militia	—	7,62,561	—	—	—	—	—	—	—	—	—	7,62,561
Inspecting Officer, Frontier Corps	—	31,135	—	—	—	—	—	—	—	—	—	31,135
Balauchistan Charges:												
Frontier Levies and Maintenance of Communication	10,60,212	—	—	—	—	—	—	—	—	—	—	10,60,212
Zhob Levy Militia	7,02,053	—	—	—	—	—	—	—	—	—	—	7,02,053
Mekran Levy Corps	1,88,765	—	—	—	—	—	—	—	—	—	—	1,88,765
CHARGES ON TIRET FRONTIER	2,69,300	—	—	—	—	—	14,646	—	—	—	—	2,83,946
CHARGES ON ACCOUNT OF DIPLOMACY AND CONSULAR SERVICES IN PERSIA	20,68,853	—	—	—	—	—	—	—	—	—	—	20,68,853
CHARGES ON NORTH-EAST FRONTIER	—	—	—	—	—	—	—	9,68,268	—	—	9,10,769	16,79,037
POLITICAL SUBSIDIES:												
Subsidy and contribution to the Khan of Khelat	1,00,000	—	—	—	—	—	—	—	—	—	—	1,00,000
Muskat Subsidy	1,86,400	—	—	—	—	—	—	—	—	—	—	1,86,400
Bhutan Durbar	1,00,000	—	—	—	—	—	—	—	—	—	—	1,00,000
Nepal Durbar	10,00,000	—	—	—	—	—	—	—	—	—	—	10,00,000
Other Subsidies	—	12,000	—	—	—	—	10,333	—	—	—	—	22,333
ENTERTAINMENT OF ENVOYS AND CHIEFS DURBAR PRESENTS AND ALLOWANCES TO VAKILS, ETC.	1,27,912	3,97,416	129	57,078	—	—	16,372	5,295	50	—	9,092	6,13,374
	81,198	14,965	—	62,221	4,615	3,970	8,631	36,823	6,183	—	619	2,19,280
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan	—	—	—	—	—	98,416	—	—	—	—	—	98,416
Ayub Khan	—	—	—	—	—	—	65,128	—	—	—	—	65,128
Kabul Refugees and State Prisoners	12,931	14,442	—	10,031	—	23,041	18,646	—	—	—	—	84,121
Chitral Prisoners	—	—	7,302	—	—	—	—	—	—	—	—	7,302
Russian Refugees	866	—	—	—	—	—	—	—	—	—	—	866
Charges on account of Ex-King of Burma	—	—	—	1,674	—	—	—	—	—	—	—	1,674
Burmese Refugees and State Prisoners	3,760	—	6,200	—	—	—	—	18,137	—	—	—	28,097
Other Refugees and State Prisoners	701	—	7,508	350	11,117	37,780	43,634	—	—	4,210	1,893	1,07,216
SPECIAL POLITICAL EXPENDITURE:												
Miscellaneous	54,38,416	—	—	—	—	—	—	—	—	—	—	54,38,416
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	4,56,026	—	—	—	—	—	—	—	—	—	—	4,56,026
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	2,03,280	—	—	—	—	—	—	—	—	—	—	2,03,280
MOIETY OF EXPENDITURE ON ACCOUNT OF SOUTH PERSIA MILITARY POLICE	77,41,550	—	—	—	—	—	—	—	—	—	—	77,41,550
SPECIAL MISSION TO KASHGAR	—	—	—	—	—	—	19,664	—	—	—	—	19,664
MISCELLANEOUS:												
Malwa Bhil Corps	1,93,331	—	—	—	—	—	—	—	—	—	—	1,93,331
Mewar Bhil Corps	1,93,541	—	—	—	—	—	—	—	—	—	—	1,93,541
Imperial Cadet Corps	3,345	—	—	—	—	—	—	—	—	—	—	3,345
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	11,500	21,610	—	—	—	—	5,500	198	—	—	—	33,508
Delineation of Boundary and Trans- Frontier Surveys	—	—	4,742	2,034	—	3,926	1,494	—	774	—	—	13,020
Rewards to Indian Chiefs for Political Services	197	90,776	—	—	—	—	3,929	782	—	—	—	95,684
Rewards for Intelligence and Assistance Charges in connection with mission to Akran Border	—	76,496	—	—	—	—	250	3,518	—	—	—	80,264
Charges in connection with Hedjaz pilgrims	5,735	—	—	—	—	—	—	—	—	—	—	5,735
Snadry charges	7,45,891	—	—	—	—	—	—	—	—	—	—	7,45,891
	27,306	1,37,006	47,296	104	40,793	1,425	9,020	57,590	—	2,601	1,284	3,14,430
TOTAL CHARGES IN INDIA	2,44,99,480	46,06,457	1,80,071	12,88,871	77,853	1,84,660	6,72,497	15,88,378	87,562	46,009	9,91,643	3,42,25,283

CHARGES IN ENGLAND—

Sum placed at the disposal of the Secretary of State for India for Secret Service
Cost of insignia of Indian Orders
Moieties of expenditure in connection with the South Persia Military Police
On account of the moiety of expenditure in connection with the Consular Establishments at Lakhnau and
Chungking, Siam
Miscellaneous expenditure
Stores for India (including £4,370 moiety of cost of stores for lighting and buoying the Persian
Gulf and £67 moiety of cost of stores for the South Persia Military Police)

	Secretary of State.	High Com- missioner.	Total.
£	£	£	
7,000	—	7,000	
2,696	—	2,696	
889	—	889	
1,500	—	1,500	
17,866	—	17,866	
29,951	—	29,951	
1,283	7,883	9,166	
31,234	7,883	39,117	

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.

391,174
3,46,16,457

No. 40.—ACCOUNT of RECEIPTS under AGRICULTURE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts in- cluding receipts on account of Experi- mental Cultivation.	52,498	8,184	3,66,014	2,45,561	1,36,303	2,59,490	4,39,590	20,810	60,437	2,01,631	17,789	18,03,312
Veterinary Receipts	4,69,225	6	24,459	12,573	48,928	8,508	2,27,540	392	660	2,710	1,688	7,96,689
TOTAL AGRICULTURE.	5,21,723	8,190	3,90,473	2,58,134	1,85,236	2,67,998	6,67,130	21,202	61,097	2,04,341	19,477	26,05,001

No. 40A.—ACCOUNT of CHARGES under AGRICULTURE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture	13,45,770	57,123	13,82,923	16,17,266	10,84,440	19,03,193	14,55,633	4,15,347	4,38,694	8,53,204	2,03,641	1,07,86,144
Veterinary Charges	7,08,613	39,467	3,47,795	4,24,322	3,11,676	2,59,359	8,90,038	3,13,280	1,06,054	2,67,620	80,064	87,44,718
Registrar of Co-operative Credit Societies	25,895	...	4,61,800	3,20,626	4,04,323	1,61,014	2,59,361	3,45,153	1,29,851	1,38,921	51,407	22,97,551
Refunds	...	...	2,208	...	63	223	2,329	...	476	362	...	5,660
TOTAL	20,80,178	96,590	21,94,236	23,62,114	18,00,502	23,24,289	26,03,810	10,73,760	6,74,875	12,90,107	3,35,112	1,68,88,073

CHARGES IN ENGLAND:

Pay and Expenses of Officers specially employed, passage of Officers on appoint-
ment, and miscellaneous expenditure

Stores for India

TOTAL CHARGES IN ENGLAND

Secretary of State.	High Com- missioner.	TOTAL.
£	£	£
5,315	...	5,315
191	340	531
5,506	340	5,846

TOTAL ENGLAND CONVERTED INTO Rs. AT £ 1=Rs. 10 . 58,466

TOTAL CHARGES UNDER AGRICULTURE . 1,68,06,539

No. 40B.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts	...	...	13,15,439	...	7,93,463	...	...	...	...	...	...	21,08,902
Zoological Survey	716	...	...	...	...	...	...	...	...	...	...	716
Examination Fees	2,986	...	2,48,115	15,914	2,107	189	1,562	5	10	1,370	...	2,72,208
Emigration Fees	...	...	117	12	2,312	...	...	...	...	...	18,608	21,049
Steam Boiler Inspection Fees	...	...	44,405	66,156	...	5,111	24,054	...	...	25,142	...	1,64,868
Sale of Stores and Materials	2,08,746	...	...	...	...	...	...	...	...	...	...	2,08,746
Receipts from Industrial Operations	24,110	...	6,01,795	...	7,080	...	5,115	...	...	18,033	...	6,56,133
Civil Aviation	784	...	...	...	...	...	...	...	...	...	...	784
Miscellaneous	2,68,383	62	40,057	1,22,396	2,06,714	28,780	12,731	21,189	1,86,862	2,464	5,629	8,95,067
TOTAL RECEIPTS IN INDIA	5,05,675	62	22,49,928	2,04,478	10,11,676	34,080	43,462	21,194	1,86,673	47,009	24,237	43,28,473

RECEIPTS IN ENGLAND:

Secretary of State.

Sale proceeds of books, maps, etc.

DITTO CONVERTED INTO Rs. AT £ 1=Rs. 10 . 22,000

TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . 43,50,473

No. 40C.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Scientific.</i>												
Survey of India (as per details in Account No. 40D., page 107)	83,18,383	...	...	...	...	...	...	...	...	...	...	33,18,883
Botanical Survey	81,673	...	...	...	...	...	...	...	...	...	...	81,673
Geological Survey												
Superintending Officers	2,56,821	...	...	...	...	...	...	...	...	...	...	...
Establishment	45,670	...	...	...	...	...	...	...	...	...	...	...
General Charges (including Library, Museum, etc)	72,151	...	...	...	...	...	...	...	...	...	...	...
Meteorological Department	5,83,808	...	...	...	...	...	...	...	...	...	...	5,83,808
Archaeological Department	4,46,856	...	51,000	...	...	...	...	28,610	170	...	...	5,27,674
Central Museum	40,499	...	...	...	...	...	...	...	...	...	...	40,499
Imperial Institute	...	...	...	...	...	...	...	...	...	...	107	107
Donations to Scientific Societies	6,017	...	3,124	11,370	10,340	4,000	...	...	14,000	...	14,000	72,751
Ethnographical Survey	...	...	...	1,409	...	...	...	...	...	...	10,001	11,410
Board of Scientific Advice	3,031	...	...	...	...	...	...	...	...	...	...	3,031
Provincial Museums	16,159	3,981	49,833	20,621	...	27,703	14,776	1,083	15,365	12,020	...	1,61,241
Exploitation of Petroleum, Coal and Minerals	4,231	...	...	...	...	...	...	...	...	...	...	4,231
Zoological Survey	1,21,905	...	...	...	...	...	...	...	...	...	...	1,21,905
Hydro-Electric Survey	61,106	...	30,861	1,39,537	...	58,700	12,813	93,181	16,112	61,361	69,427	6,45,183
Civil Aviation	3,10,166	...	6,150	...	...	...	2	1,042	...	...	16,090	3,31,850
<i>Labour and Emigration.</i>												
Emigration	48,943	...	12,808	...	35,552	...	...	7,702	2,615	325	59,683	1,67,719
Inspector of Factories	102	...	40,448	64,185	72,964	17,360	14,020	24,613	307	...	16	2,34,915
<i>Statistics.</i>												
Bureau of Commercial Intelligence	2,67,157	...	...	...	...	...	...	...	...	...	...	2,67,157
Census	1,89,984	21,623	92,473	53,874	59,562	74,486	62,033	50,159	55,977	34,364	30,950	7,25,490
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Statistics	5,290	8,920	38,675	54,068	43,066	43,186	15,428	51,094	19,707	25,785	13,090	3,18,318
<i>Miscellaneous.</i>												
Development of Industries	23,816	...	14,16,418	2,76,754	4,96,779	1,55,242	1,95,497	63,726	83,096	2,30,660	34,808	20,77,696
Metallurgical Inspector	58,343	...	...	...	...	...	...	...	...	...	...	58,343
Controller of Patents and Designs	55,546	...	...	...	...	...	...	...	...	...	...	55,546
Cinchona Plantations	...	...	3,17,813	...	3,03,117	...	...	...	...	...	...	5,51,616
Inspector of Mines	1,70,231	...	...	...	123	...	...	...	...	...	...	6,20,939
Imperial Library	55,454	...	...	...	...	...	...	...	...	...	...	1,70,354
Preservation and Translation of Ancient Manuscripts	2,033	...	...	...	...	...	...	...	...	...	...	55,454
Examinations	64,940	...	2,05,381	9,386	6,200	2,800	...	...	...	...	...	11,033
Inspector of Explosives	87,429	...	...	...	1,753	975	6,203	1,122	1,151	...	1,500	2,92,416
Acetone Factory	5,33,824	...	...	...	...	...	...	...	...	...	...	87,429
Steam Boiler Inspection Establishment	...	...	60,144	1,06,931	...	126	21,200	...	...	...	...	5,83,824
Actuary to the Government of India	31,494	...	...	...	...	...	...	...	...	34,514	...	2,22,045
Registrar of Joint Stock Companies	1,948	...	15,153	33,717	29,353	10,863	88,454	...	235	...	...	31,494
Indian War Memorial	10,206	...	...	...	...	...	...	...	...	...	...	1,77,723
Miscellaneous	3,76,683	60	2,797	1,18,612	74,131	31,302	32,805	2,410	12,928	4,901	...	10,506
Refunds	13,497	...	2,355	1,143	1,091	902	427	...	3,040	711	2	6,77,719
TOTAL CHARGES IN INDIA	73,77,359	34,593	23,74,433	8,01,007	11,45,031	4,27,734	4,61,788	3,25,762	2,26,521	3,04,761	2,40,683	1,39,08,672

Carried over . 1,39,08,672

No. 40C.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENT,
for the Year ended 31st March 1921—*concl'd.*

	Brought forward		R
			1,39,08,672
	Secretary of State.	High Commissioner.	Total.
CHARGES IN ENGLAND :			
Objects of a literary, scientific, or antiquarian character	£ 3,193	£ ...	£ 3,193
Expenses attending the preparation of "Fauna Indica"	1,053	...	1,053
Expenses in connection with the Indian Section of the Imperial Institute	1,400	..	1,400
Contribution to the Imperial Mineral Resources Bureau	2,000	..	2,000
Expenses in connection with the publication of Dr. Stein's "Serindia"	2,000	...	2,000
Contingent expenses of the India Museum Collection at Kew	647	...	647
Preparation of Tide Tables for Indian Ports	1,506	...	1,506
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	3,559	...	3,559
Stores for India	15,358	...	15,358
	40,854	48,761	89,615
TOTAL CHARGES IN ENGLAND	56,212	48,761	1,04,973
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10.			10,49,730
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS			1,49,58,402

No. 40D.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	R
INDIA, GENERAL.	
Scientific.	
SURVEY OF INDIA :	
Controlling and Administrative Staff	1,71,721
Head-Quarters Offices :	
Office Establishment, Correspondence and Drawing Branch	3,25,681
Lithographic and Photographic Establishments	2,84,971
Engraving Establishment	65,392
Trigonometrical Office Establishment	2,98,094
Bengal Drawing Office	18,238
Bihar and Orissa Drawing Office Establishment	11,365
Mathematical Instrument Factory (including cost of Instruments purchased in India)	3,64,234
Simla Drawing Office Establishment	84,186
Payments made in England by means of rupee drafts	1,793
Survey Parties :	
Charges of Working Parties	31,39,505
Miscellaneous Charges	1,05,350
	48,70,530
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15A, page 38	2,76,739
" " to Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept, vide note (p) on page 191	2,08,668
" " for cost of Instruments and Maps supplied to other Public Departments	10,47,236
" Recovery for Survey Works	19,504
	15,52,147
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40C	33,18,383

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921.**

INDIA, GENERAL.		Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.				
Angria Family.				
<i>Exceeding Rs. 5,000 per annum :</i>				
Family of Sardar Monoji Rao Angria of Alibagh (Indore)	.	.	7,200	
Banda Family.				
<i>Not exceeding Rs. 5,000 per annum</i>	.	.	7,650	
Banpur Family.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Pahar Singh	.	.	2,353	
Jeitpur Family.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Dependants of Maharajah Anupgir	.	.	2,000	
Kharun Chiefs.				
<i>Exceeding Rs. 5,000 per annum :</i>				
Sardar Habibulla Khan, son and successor of Sardar Yakub Khan (Quetta)	.	.	6,582	
Afghan Refugee.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Sardar Haidar Quli Khan	.	.	3,356	
Other Pensions.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Delhi Family	.	13,609		
Rohtak Family	.	116		
Bolia Family	.	2,455		
Jhansi Family	.	1,200		
Family of the late Pindari Chiefs	.	105		
Carnatic Stipendiaries	.	5,283		
Family of Rao Knosol Sing of Hirapur	.	2,910		
Kurnool Family	.	845		
Nagpur Pensions	.	300		
Masulipatam Family	.	318		
Mahratta Saliadars	.	24,977		
Mohipatram Family	.	2,312		
Miscellaneous	.	48,803		
Family of Sardar Mohammed Hosain Khan	.	6,397		
Compensation on account of Depreciation of Krans	.	1,997		
			1,11,687	
CHARITABLE ALLOWANCES.			1,40,828	
<i>Not exceeding Rs. 5,000 per annum :</i>				
Delhi Royal Family	.	25,691		
Family of Nawab of Jhagur	.	157		
Bundelkhand Gosain Family	.	17,218		
Toria Kalpahar Family	.	194		
Allowances for the maintenance of religious establishments in				
Coorg	.	13,961		
Miscellaneous	.	2,583		
			59,804	
TOTAL INDIA, GENERAL				2,00,632
Carried over				2,00,632

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs. Brought forward	Rs.	Rs. 2,00,682
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ghulam Kasim Khan (Nawab of Tonk)	5,000		
Md. Akram Khan (Nawab of Amb)	6,667		
	11,667		
<i>Not exceeding Rs. 5,000 per annum</i>	31,498	48,165	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		5,417	
TOTAL NORTH-WEST FRONTIER PROVINCE			48,582
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	71,000		
	76,400		
<i>Not exceeding Rs. 5,000 per annum</i>	1,17,668		
Miscellaneous Payments	11,681	2,05,749	
Tanjore Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sivaji Rao Sahib	9,600		
<i>Not exceeding Rs. 5,000 per annum</i>	20,644	30,244	
Masulipatam Pensions.			
<i>Not exceeding Rs. 5,000 per annum</i>		10,444	
Kurnool Pensions.			
<i>Not exceeding Rs. 5,000 per annum</i>		6,898	
Bellary Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rani Kuppamma Sahiba of Anagundi		6,000	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Palkonda Pensions	5,400		
Mysore Pensions	5,525		
Gumsur Pensions	762		
Golconda Pensions	1,200	12,957	
Commutation of Pensions		2,968	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		2,75,260	
		142	
TOTAL MADRAS			2,75,402
Carried over			5,24,616

E. Miscellaneous.

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—*contd.*

	Rs.	Rs.	Rs.
Brought forward			5,24,616
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sardar Mir Muzaffer Hosein Khan, head of the branch of the family of Rahimut-ul-Nissa Begum	30,889		
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,889		
	61,778		
<i>Not exceeding Rs. 5,000 per annum</i>	152		
		61,929	
Najmuddin Khan's Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Sadrudin Khan Walad Ajimuddin Khan		3,057	
Yemen Stipendiaries.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sultan Abdul Karim bin Fadal Ali	36,102		
Amir Nasu Sharif	3,500		
	39,602		
<i>Not exceeding Rs. 5,000 per annum</i>	16,163		
		55,765	
Satara Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Pratapsing alias Bhansaheb Bhonsle	30,000		
<i>Not exceeding Rs. 5,000 per annum</i>	4,050		
		34,050	
Angria Family Pensions.			
<i>Not exceeding Rs. 5,000 per annum</i>		1,057	
Pensions granted on the conquest of Sind.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Fateh Khan, Wallad Shair Mahomed Khan Talpur	24,000		
Mir Abdul Hosein Khan	14,400		
His Highness Mir Nur Mahomed Khan Talpur	36,000		
Mir Fatehali Khan Wallad Mir Ali Hosein Khan	9,600		
Mir Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	5,500		
Mir Sohrab Khan, Wallad Mir Rustam Khan	15,000		
Mir Mahrab Khan	12,000		
	1,17,100		
<i>Not exceeding Rs. 5,000 per annum</i>	65,022		
		1,82,122	
Shahgazi Family Pensions			
<i>Not exceeding Rs. 5,000 per annum</i>		175	
Carried over		3,38,155	5,24,616

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		3,88,155	5,24,616
BOMBAY—contd.			
Miscellaneous.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Shambu Sing Amarsing	7,195		
Mir Allahbakshkhan Urf Gulam Hyderkhan walad Mir Sherkhan	6,000		
Shermia Bapu Mia	6,000		
His Highness Aga Sultan Mahomed Shah	15,000		
	34,195		
<i>Not exceeding Rs. 5,000 per annum</i>	16,888	51,083	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Nagpore Family	513		
Peshwa Pensions	1,275		
Family of the late Nawab of Broach	4,000		
Heads of Tribes at Aden	17,106		
Kirparam's Family	3,660		
Peint Pensions	1,650		
Thoke Family	5,338		
Tanjore Family	1,648		
Family of the Nawab of Bednur	150		
Sumant Family	1,294		
Dhamdhare Family	203		
Naikara Family	176		
Family of Sher Khan Dinamia	180		
Nagar Paikar Rana Family	66		
Oudh Royal Family	42		
Savanur Diwan's Family	281		
Berar Pensions	3,578		
Bhosle family	75	41,235	
CHARITABLE ALLOWANCES.			
		4,30,473	
Miscellaneous expenses of Mirs and other political stipendiaries		767	
TOTAL BOMBAY			4,31,240
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur, Nawab of Murshidabad (including the grants for repairs)	2,30,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Syed Mozuffer Ali	839		
Syed Nazir Ali Mirza Falak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	25,272		
Syed Abul Hossein alias Sultan Saheb	15,500		
	2,96,611		
<i>Not exceeding Rs. 5,000 per annum</i>	1,30,285	4,26,896	
Carried over			9,55,856

E.—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		4,26,896	9,55,856
BENGAL—contd.			
Oudh Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mohamed Baber Mirza Bahadur	6,000		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	5,500		
	29,500		
<i>Not exceeding Rs. 5,000 per annum</i>	1,13,496		
		1,42,996	
Chitpore Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		2,460	
Mysore Family.			
<i>Not exceeding Rs. 5,000 per annum</i>	...	22,346	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Rajmehal Family	7,269		
Purneah Family	2,696		
Bissenpore Raj Family	1,320		
Family of Moulana Mohamed Asiff	68		
Others	8,094	19,447	
TOTAL BENGAL			6,14,145
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Badshah Bahu Begum	9,000		
<i>Not exceeding Rs. 5,000 per annum</i>	98,720		
		1,07,720	
Ex-Royal Family of Delhi.			
<i>Not exceeding Rs. 5,000 per annum</i>		41,249	
Maharajah of Benares.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Carried over			15,70,001

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		2,48,969	15,70,001
UNITED PROVINCES OF AGRA AND OUDH—contd.			
Other Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Syed Ahmad Shah of Meerut	13,000		
Afroz-un-Nissa Begum, Lucknow	8,400		
Syed Dost Muhamad Khan, Bulandshahr	9,600		
Rani Ramauand Kuar, Benares	7,000		
Limbin Mintha, Allahabad	10,738		
Shahzada Basdeo Singh	4,497		
	58,235		
<i>Not exceeding Rs. 5,000 per annum</i>	21,729	74,964	
Miscellaneous.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of Tafazzul Hosain Khan	18,291		
„ ex-Nawab of Farukabad	6,613		
„ late ex-Raja of Coorg	3,189		
„ late Nawab of Jhajjar	11,695		
„ late Raja of Jhansi	600		
„ late Rahmut-ulla Khan of Bareilly	2,191		
„ Shah Jalil and Shah Sultan of Bareilly	2,238		
„ Sultan Mohammad Mirzah Shafi, Prince of Persia	642		
„ Nawab Suja-ud-daula	475		
„ late ex-Nawab of Banda	210		
„ Khair-andesh Khan of Bareilly	733		
„ late Nawab Kasim Ali Khan of Benares	537		
„ late Husain Ali Khan	154		
„ Moulvi-Zia-Ulla Khan of Bareilly	2,787		
Moradabad Minhadars	2,528		
Commutations of Pensions	7,533		
Nizamat Family	2,996		
		63,462	
Bahu Begum's Zamanat Wasika.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Baker Ali Khan	6,194		
<i>Not exceeding Rs. 5,000 per annum</i>	89,098	95,292	
Bahu Begum's Amanat Wasika.			
<i>Not exceeding Rs. 5,000 per annum</i>		1,82,014	
CHARITABLE ALLOWANCES.			
		6,64,701	
<i>Exceeding Rs. 5,000 per annum :</i>			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	11,000		
	19,053		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of Raja Lal Sing	3,850		
Punjab State Pensioners	2,400		
Jalaun Pensioners	2,960		
Family of late Raja Himmat Bahadur	648		
Miscellaneous	18,027		
	27,885	46,938	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,11,639
Carried over			22,81,640

E—Miscellaneous.

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—*contd.*

	Rs.	Rs.	Rs.
Brought forward			22,81,640
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mohamed Akbar Khan	18,915		
Tika Gagan Singh	7,854		
	21,769		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of the ex-King of Kabul (Shahzaman Khan)	8,157		
Lahore Royal Family	1,397		
Family of the Nawab Surfraz Khan of Multan	2,795		
" of a Jagirdar in Rohtak	731		
Miscellaneous	16,045		
	29,125	50,894	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of ex-King of Kabul (Shahzaman Khan)	1,145		
Miscellaneous	11,965		
Disbanded soldiers of the late Sikh Government and their families	763		
Family of the Nawab of Jhajjar	1,990		
Miscellaneous	708	16,571	
TOTAL PUNJAB			67,465
0			
BURMA.			
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ex-King Theebaw's Family		43,700	
<i>Not exceeding Rs. 5,000 per annum :</i>			
Members of the ex-Royal Family of Burma		1,01,171	
Shan and other Chiefs		600	
Officials of the late Burmese Government		6,663	
Delhi Family		10,108	
Refugee Princes		1,930	
Talifoo Refugee Princes		300	
TOTAL BURMA			1,64,472
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		9,063	
Oudh Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		1,072	
Carried over		10,135	25,13,577

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—*contd.*

	Rs.	Rs.	Rs.
Brought forward		10,135	25,13,577
BIHAR AND ORISSA—<i>contd.</i>			
Maharajah Shitub Roy's Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		337	
Khurda Raja.			
<i>Exceeding Rs. 5,000 per annum :—</i>			
Raja Mukanda Deb		21,333	
Mysore Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		255	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Goomesur Raj Family	1,440		
Nawab Moonecoddowlla's Family	1,847		
Porahat Raj Family	91		
Angul Pensioner	264		
Miscellaneous	4,226	7,868	
		39,958	
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Unno-Chuttur charges paid in Cuttack and Balasore		6,125	
			46,083
TOTAL BIHAR AND ORISSA			
CENTRAL PROVINCES AND BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nagpur Burhanshah Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Raja Azam Shah		50,000	
Bhonsla Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Luxman Rao	12,000		
Raja Raghojee Rao (Janojee Family)	60,000		
	72,000		
<i>Not exceeding Rs. 5,000 per annum</i>	7,800	79,800	
Relatives of the Bhonsla Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		9,823	
Servants and Dependants of the Bhonsla Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		10,582	
Ladies of the Zenana of the Bhonsla Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		240	
Carried over		1,50,445	25,59,660

E.—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—concl'd.**

	Rs. Brought forward	Rs. 1,50,445	Rs. 25,59,660
CENTRAL PROVINCES AND BERAR—cont'd.			
Other Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Gond Raja of Chanda	6,000		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Bijragogarh Family	2,806		
Pensions from the 2½ lakhs Fund of Saugor	247		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	3,374		
Mahratta Salianadars	2,877		
Tanjore Raj Pension	44		
	8,848	14,848	
CHARITABLE ALLOWANCES.		1,65,293	
<i>Not exceeding Rs. 5,000 per annum</i>		1,921	
TOTAL CENTRAL PROVINCES AND BERAR			1,67,214
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Bar Senapati's Family	1,026		
Other Pensioners	5,984		
		7,010	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		180	
TOTAL ASSAM			7,190
TOTAL IN INDIA			27,84,064
CHARGES IN ENGLAND :			
<i>Secretary of State :</i>		£	
Members of the Family of the late Maharajah Duleep Singh		9,771	
Members of the Bengal Nizamut Family		932	
TOTAL CHARGES IN ENGLAND		10,703	
DITTO CONVERTED INTO RS. AT £1=RS. 10			1,07,026
TOTAL TERRITORIAL AND POLITICAL PENSIONS			28,41,090

**No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year
ended 31st March 1921.**

IN INDIA :		Rs.	
India, General		2,92,656	
Madras		29,231	
Bombay		52,575	
Bengal		74	
United Provinces		193	
Punjab		3,742	
Bihar and Orissa		7,848	
Assam		908	
TOTAL IN INDIA		Rs.	3,87,227
CHARGES IN ENGLAND :			
<i>Secretary of State :</i>		£	
Indian Civil Service		385,231	
Other Civil Services in India		402,688	
Military Officers in Civil employ		205,283	
Bengal Pilot Service		14,134	
TOTAL CHARGES IN ENGLAND.		1,007,336	
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10		Rs.	1,00,73,358
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES			1,04,60,585

No. 43.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.												
Subscriptions to the Military Fund . . .	...	...	327	3	...	...	723	...	...	...	...	1,053
Subscriptions to the Military Orphan Fund .	60	...	...	...	80,083	...	298	...	...	...	...	80,441
Subscriptions under the Indian Civil Service Family Pension Regulations . . .	1,14,631	10,864	88,623	1,12,560	98,130	1,06,160	78,430	64,338	42,882	98,893	25,470	7,80,495
Subscriptions to the Bengal Civil Fund . . .	219	...	...	...	...	1,971	...	...	...	...	...	2,190
Subscriptions to the Bombay Civil Fund . . .	616	...	...	765	...	...	...	...	...	...	...	1,381
Subscriptions to the Madras Civil Fund . . .	1,496	...	...	...	...	...	...	...	...	...	...	1,496
Contributions for Pensions and Gratuities . . .	6,57,352	13,226	1,74,843	7,66,922	42,130	1,63,467	98,159	22,020	48,270	3,61,372	14,721	22,62,491
Deductions for Pilot Service Pension Fund . . .	...	...	...	...	13,446	...	...	...	...	...	...	13,446
Miscellaneous . . .	...	...	...	...	...	250	...	329	455	...	...	1,034
TOTAL RECEIPTS IN INDIA	8,74,374	24,090	2,63,798	8,80,250	2,33,307	2,71,848	1,77,610	88,687	91,107	4,00,265	40,191	31,44,027
									Secretary of State.	High Commissioner.	TOTAL.	
									£	£	£	
RECEIPTS IN ENGLAND :												
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Viet., Ch. II, Dividends, etc.									6,121	...	6,121	
Subscriptions in respect of the India Office Provident Fund									1,018	86	1,054	
Contributions, due before 31st March 1919, towards Annuities of Members of the Indian Civil Service									31	...	31	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :												
Bengal Civil Fund												179
Bombay Civil Fund:												569
Bengal Military Orphan Society												2,924
Bengal Military Fund												3,797
Madras Military Fund												1,494
Bombay Military Fund												1,470
Madras Medical Fund												7
Indian Navy Fund												50
									10,430	...	10,430	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service . . .									631	...	631	
Subscriptions towards Indian Civil Service Family Pensions									21,979	136	22,115	
Family Subscriptions of non-European Members of the Indian Civil Service									538	...	538	
TOTAL RECEIPTS IN ENGLAND									40,748	172	40,920	
TOTAL ENGLAND CONVERTED INTO Rs. at £1=Rs. 10												4,09,208
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES												35,53,235

No. 43A.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.												
Superannuation and Retired Allowances	14,98,549	2,02,471	35,50,898	11,74,204	36,64,514	40,99,529	26,34,615	15,45,061	10,69,116	10,02,102	3,92,429	2,38,33,571
Payments made in England by means of Rupee Drafts	2,68,972	...	...	...	...	...	..	...	...	...	...	2,68,972
Compassionate Allowances	12,199	15,174	21,104	51,975	9,972	33,848	51,758	...	5,965	6,457	2,852	2,11,30
Commuted value of Pensions	1,11,093	1,234	1,57,787	95,012	1,27,366	96,654	48,669	88,651	35,203	2,91,870	44,470	10,97,87
Gratuities	13,235	6,012	15,411	19,285	14,574	17,698	43,488	33,474	5,999	10,998	4,027	1,81,20
Pensions for Distinguished and Meritorious Services . . . . .	...	14,075	...	...	...	...	1,964	...	...	...	300	16,33
Donations to Service Funds	2,758	...	...	12,143	...	3,629	...	4,163	...	...	...	22,01
Pensions of the Military Fund	3,296	...	12,993	3,665	...	77	1,570	...	...	...	...	21,53
Pensions of the Military Orphan Fund . . . . .	...	...	5,10	2,289	33,252	14,826	5,319	...	2,091	...	...	63,47
Pensions of the Medical Retiring Fund . . . . .	...	...	1,587	88	...	...	...	...	...	...	...	1,67
Pensions of the Bengal Civil Fund	13,950	...	...	...	...	...	...	...	...	...	...	13,95
Pensions of the Madras Civil Fund	1,813	...	9,294	460	...	...	1,842	...	...	...	...	13,40
Pensions under the Indian Civil Service Family Pension Regulations	21,753	...	...	...	...	...	...	...	...	...	...	21,75
Covenanted Civil Service Pensions	10,030	...	55,975	34,606	56,136	1,047	...	8,359	...	...	18,000	1,84,15
Pensions under the War Risk Compensation Scheme . . . . .	...	664	1,483	37,598	39,172	505	14,570	199	1,238	...	20,275	1,15,72
Special Pensions connected with War 1914 . . . . .	...	...	8,175	1,549	2,812	...	2,526	...	..	...	2,400	17,40
Refunds	6,276	107	5,174	2,793	...	2,575	214	8	...	196	...	17,34
Pensions to the dependents of deceased lascars (ex-German ships) interned during the war in Germany . . . . .	...	...	...	104	403	...	...	...	...	...	...	5
TOTAL CHARGES IN INDIA	19,63,504	2,39,743	33,44,984	44,35,850	39,48,201	42,70,348	28,06,495	16,79,945	11,20,212	13,11,623	4,84,753	2,61,05,91

Total India, carried over 2,61,05,91

43A.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1921—*contd.*

Brought forward			Rs.
	Secretary of State.	High Commissioner.	TOTAL.
CHARGES IN ENGLAND :	£	£	£
Pensions for Distinguished and Meritorious Services	2,442	...	2,442
Pensions, etc., on retirement of Officers of the following classes :—			
India Office :			
Superannuation	33,694		
Compensation (on reduction of staff)	2,315		
Compassionate and Injury	1,502		
Additional Gratuities under the Superannuation Act, 1909	9,401		
	46,912	...	46,912
Judges of the High Courts in India	29,430	...	29,430
Bishops of Calcutta and Bombay	1,657	...	1,657
Indian Civil Service :			
Bengal	389,758		
Madras	92,303		
Bombay	92,584		
	574,645	...	574,645
Other Civil Services in India	613,190	...	613,190
Bengal Pilot Service	4,809	...	4,809
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	5,361	...	5,361
Pensions payable in respect of the India Office Provident Fund	7,005	...	7,005
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed	4,389	...	4,389
Home Service Pensions—Compassionate and Miscellaneous Pensions	12,633	157	12,840
	1,302,523	157	1,302,680
Gratuities	2,270	...	2,270
	1,304,793	157	1,304,950
Pensions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—			
Bengal Civil Fund	150,742		
Madras Civil Fund	55,164		
Bombay Civil Fund :	47,245		
Bengal Military Orphan Society	52,374		
Bengal Military Fund	144,258		
Madras Military Fund	143,189		
Bombay Military Fund	88,998		
Bengal Medical Retiring Fund	625		
Madras Medical Fund	29,535		
Indian Navy Fund	9,231		
	721,361	...	721,361
Indian Civil Service Family Pensions	53,542	...	53,542
TOTAL CHARGES IN ENGLAND	2,079,696	157	2,079,853
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10			2,07,98,531
TOTAL SUPERANNUATION, ETC., ALLOWANCES			4,69,04,591

No. 44.—ACCOUNT OF RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1921.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc.	4,36,739	280	46,515	27,434	10,240	63,714	1,29,553	187	3,887	17	1,179	7,19,776
Sale of Gazettes and other Publications	1,31,210	37	75,528	65,813	1,31,528	1,85,207	28,160	47,338	8,119	14,013	2,542	6,95,495
Other Press Receipts	1,28,455	21,957	45,489	1,36,272	61,323	1,23,703	1,16,098	29,554	26,370	33,610	4,247	7,25,007
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING	6,94,451	22,274	1,67,532	2,32,519	2,06,091	3,72,621	2,73,741	77,079	39,356	47,640	7,968	21,40,278

No. 44A.—ACCOUNT OF CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1921.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency	3,26,130	...	1,06,990	95,359	...	...	1,55,987	21,731	19,691	...	...	5,28,519
Purchase of Stationery	92,02,831	45,084	16,18,104	11,94,742	21,865	69,296	38,321	...	...	5,068	...	1,23,78,316
Printing of Private Presses	17,689	6,752	42,132	8,019	6,812	...	...	...	...	54,271	27,655	2,01,486
Printing Establishment and Charges (as per details in Account No. 44B)	(a)	...	...	...	...	...	...	...	...	...	...	...
Refunds	29,94,181	38,493	7,28,893	9,41,380	9,03,976	9,45,618	4,10,537	4,82,302	3,79,518	2,33,530	1,39,483	82,22,941
Stationery supplied from Central Stores to the several Governments	8,175	269	1,998	102	623	1,153	73	91	5	54	375	15,798
Ditto ditto for War purposes	—64,80,031	28,889	16,57,252	12,08,203	11,09,802	7,08,907	5,03,317	5,03,320	4,19,825	2,68,493	56,025	...
Ditto ditto for Post- and Telegraphs Department	—53,177	...	...	...	...	...	...	...	...	...	...	—53,177
Ditto ditto for Census Department	—2,00,451	...	...	...	...	...	...	...	...	...	...	—2,00,451
Printing Works (including cost of paper, etc.) done for Posts and Telegraphs Department	—9,42,190	...	...	...	...	...	...	...	...	...	...	—9,42,190
Ditto ditto for Census Department	—19,81,470	...	—11,248	—15,033	...	...	...	—3,232	...	—230	—535	—20,11,748
TOTAL CHARGES IN INDIA	—135	1,39,487	40,44,223	34,96,301	20,46,078	17,95,004	11,07,915	10,21,065	8,19,471	5,56,179	2,30,973	1,81,27,615
CHARGES IN ENGLAND:												
Stationery, Printing, and Book-binding for the India Office and the High Commissioner's Office, etc.												
Stores for India												
TOTAL CHARGES IN ENGLAND												
TOTAL ENGLAND CONVERTED INTO Rs. at £1=Rs. 10												28,39,537
TOTAL CHARGES FOR STATIONERY AND PRINTING												2,09,87,182

(a) Includes Exchange Compensation Allowance.

No. 44B.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	29,727	6,243	23,190	47,478	39,348	19,209	13,622	13,852	16,979	9,824	3,777	2,23,249
Establishment	10,73,318	22,582	4,08,797	4,60,775	5,18,639	4,42,408	1,74,996	3,23,502	1,90,208	1,75,206	1,13,076	39,02,507
Purchase of Materials and Stock	1,00,216	— 2,970	1,31,766	2,73,539	2,04,525	70,397	89,057	59,363	1,12,482	32,023	8,915	10,79,313
Work done at contract rate	7,16,510	...	...	...	10,180	3,19,476	473	2,896	4,168	...	470	10,53,978
Travelling and other Allowances	14,217	1,652	63,818	13,112	38,533	7,141	33,311	8,216	3,449	5,520	1,144	1,90,613
Official Postage	2,12,004	666	15,599	16,702	470	29,613	6,764	12,763	2,642	4,598	3,314	3,05,085
Contingencies	1,73,894	1,109	35,723	1,20,879	92,381	48,882	26,556	20,268	49,820	7,392	8,757	6,41,761
Lithography	1,956	29,211	...	2,395	...	8,592	64,858	41,642	...	3,967	...	1,53,121
Branch Press (Simla)	3,37,292	...	...	...	...	...	...	...	...	...	...	3,37,292
Monotype Press (Simla)	1,58,217	...	...	...	...	...	...	...	...	...	...	1,58,217
Foreign Department Press	36,459	...	...	...	...	...	...	...	...	...	...	36,459
Private Secretary's Press	39,948	...	...	...	...	...	...	...	...	...	...	39,948
Residency and Agency Presses	48,187	...	...	...	...	...	...	...	...	...	...	48,187
Jail Presses, Morara, Coorg and Delhi	3,286	...	...	...	...	...	...	...	...	...	...	3,286
Total Printing Establishment and charges as in Account No. 44-A.	29,94,181	58,493	7,28,893	9,41,380	9,03,976	9,45,618	4,10,537	4,82,302	3,79,548	2,38,530	1,39,483	82,22,941

E. Miscellaneous.

No. 44C.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1921.

DETAILS OF DEPARTMENTS.	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Govt Revenue, including District Administration.	4,332	18,016	4,96,641	1,31,772	85,905	59,640	90,381	55,333	33,190	32,766	18,594	9,76,570
Opium . . . . .	...	...	...	94	...	1,571	...	...	...	...	...	1,668
Salt, Customs and Excise	3,096	6	36,360	29,062	908	1,287	98	3,219	3,007	797	...	78,340
Forest	9,504	785	20,077	12,937	1,390	11,316	3,720	5,605	1,128	7,570	2,323	76,385
Stamps, Income Tax and Registration	3,462	174	1,37,701	10,583	8,411	1,898	2,014	...	3,348	1,416	825	1,69,834
Posts and Telegraphs	8,25,557	...	48,287	68,246	...	...	...	...	...	...	...	9,42,190
Mint	6,809	...	...	640	...	...	...	...	...	...	...	7,449
General Administration	86,693	7,725	1,20,855	55,160	55,790	20,207	60,629	9,424	14,192	9,780	6,270	4,46,675
Law Courts and Jails	4,017	22,395	1,32,267	49,381	82,049	56,113	74,556	7,929	12,400	12,880	1,512	4,06,102
Police . . . . .	...	17,710	70,495	69,773	30,288	32,148	35,522	20,415	18,603	5,505	4,432	3,04,691
Education	1,921	2,553	63,026	43,610	9,504	11,571	7,145	4,765	7,307	11,944	4,685	1,07,561
Medical and Sanitation	1,454	2,445	30,594	10,591	4,214	6,428	2,618	3,511	1,829	1,802	1,872	67,421
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,78,112	7,438	73,678	69,284	6,873	20,441	52,259	2,362	33,594	3,782	10,506	4,58,320
Military and Marine	6,56,618	...	30,375	1,63,880	...	...	...	...	...	...	...	8,50,873
Public Works	5,488	2,218	73,910	56,301	13,496	65,453	28,950	14,098	15,170	23,104	4,641	3,02,882
TOTAL SUPPLIES IN INDIA	17,87,163	81,468	13,31,736	7,71,352	1,98,858	2,88,106	3,38,022	1,20,661	1,43,708	1,11,296	55,660	52,57,120

No. 44D.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1921.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.
Land Revenue, including District Administration .	16,955	533	1,62,329	1,49,971	1,04,539	2,50,061	10,761	1,71,624	42,121	37,469	40,783	9,80,050
Opium . . . . .	...	...	...	230	16	...	...	...	...	...	14	280
Salt, Customs and Excise	11,467	9	32,639	20,010	9,493	19,033	396	32,532	5,633	6,999	1,659	2,18,720
Forest	9,943	287	10,479	21,550	3,500	24,975	6,231	36,171	3,014	17,356	2,085	1,35,821
Stamps, Income Tax and Registration .	148	55	771	49,210	25,439	17,459	1,177	...	24,555	1,598	26,307	1,46,719
Post and Telegraphs	19,81,470	...	11,243	15,033	...	...	...	3,232	...	230	535	20,11,748
Mint	3,702	...	...	211	...	...	...	...	...	...	...	3,913
General Administration	8,64,015	20,736	2,47,193	5,45,069	3,81,044	3,87,466	2,54,620	2,75,241	2,15,891	2,05,226	1,25,624	35,05,423
Law Courts and Jails	1,14,695	2,929	45,142	1,30,318	2,84,435	1,17,500	45,820	46,911	70,894	70,818	14,952	9,43,593
Police	7,435	2,722	42,504	59,976	1,43,360	75,701	39,333	1,15,249	45,398	35,859	21,011	5,89,057
Education	3,103	627	25,871	40,175	38,545	26,892	20,835	39,029	14,979	3,986	12,302	2,40,814
Medical and Sanitation	10,579	3,189	16,363	23,310	50,738	26,147	11,730	26,139	23,912	15,978	11,433	2,25,023
Printing	4,83,940	333	25,417	60,057	37,550	12,864	7,393	14,955	3,85,693	54,081	2,327	10,84,650
Ecclesiastical, Political, Ports and Pilgrage, Agriculture, Scientific and Miscellaneous and other Civil Departments	2,63,525	41,079	1,14,483	81,004	81,628	3,12,020	1,01,714	37,045	31,213	15,009	18,680	11,48,939
Military and Marine	20,80,256	...	11,016	27,987	...	...	...	33,308	252	406	703	21,53,927
Public Works	68,937	1,990	26,516	42,819	51,091	91,066	53,467	55,680	33,068	22,899	11,305	4,56,778
TOTAL SUPPLIES IN INDIA	59,15,161	73,982	7,62,055	12,77,790	13,08,277	13,09,044	5,53,486	8,87,316	9,33,653	4,92,244	2,89,629	1,38,44,637

No. 45.—ACCOUNT of EXCHANGE on net outlay in ENGLAND under Non-Commercial Revenue Heads.

India General.

	£
(i) Net Revenue Expenditure in England during 1920-21	28,200,250
	<hr/>
	Rs.
(ii) Rupee equivalent of the above at 2s. per rupee, the rate adopted for conversion in the accounts	28,20,02,501
(iii) Rupee equivalent of (i) at 1s.—8.6570285d., the average of the telegraphic transfer rates from Calcutta on London during the year	32,76,39,574
	<hr/>
(iv) Difference between (iii) and (ii) representing adjustment for exchange	4,56,37,073
(v) <i>Deduct.</i> —Amount charged to Railways, Irrigation and Posts and Telegraphs	1,32,97,547
	<hr/>
(vi) Balance charged to the head "Exchange" in respect of non-commercial heads	Rs. 3,23,39,526

No. 46—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1921.

	India. General.	North- West Frontier.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provin- ces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight Tax	1,01,30,139	...	...	...	4,03,715	...	...	2,41,677	...	...	4,076	1,07,79,507
Gain by Exchange on local transactions	82,370	6,443	55,058	2,731	16,730	16,673	383	48,604	12	...	316	3,442
Premium on Bills . . . . .	...	...	...	1,63,127	...	...	29,982	...	4,374	418	634	4,24,313
Unclaimed Deposits	36,112	21,161	2,82,354	1,58,527	5,97,991	1,51,343	1,70,825	26,568	3,25,329	1,63,992	33,182	19,07,384
Treasure Trove . . . . .	...	...	8,957	136	42	1,305	...	...	46	...	...	10,486
Unclaimed Bills of Ex- change of more than three years' standing	1,316	...	978	5,690	1,789	2,503	2,931	...	358	2,162	137	17,904
Profits from Australian Wheat Scheme . . . . .	...	...	...	24,48,405	...	...	...	...	...	...	...	24,48,405
Profits from Rice Scheme . . . . .	...	...	...	...	...	...	...	8,89,57,336	...	...	...	8,89,57,336
Sale-proceeds of Darbar Presents	2,975	2	...	100	1,406	...	378	375	153	...	...	5,389
Sale of old Stores and Materials	20,633	929	3,098	3,330	5,334	8,924	2,878	4,850	5,608	1,836	1,457	63,927
Sale of Land and Houses, etc.	2,59,358	93	...	...	431	71,160	37,141	...	9,761	56,336	271	4,34,541
Government Audit Fees	15,686	614	36,842	11,492	51,571	78,165	15,259	721	22,668	160	6,375	2,39,533
Contributions . . . . .	...	16	2,13,666	...	10,113	...	627	...	1	62,179	74	2,76,676
Rents	7,242	8	6	9,940	12,199	1,28,260	11,429	...	6,984	9,907	2,217	1,88,192
Rates and Taxes . . . . .	...	...	...	...	...	...	...	...	...	...	424	424
Miscellaneous Fees, Fines, and Forfeitures	1,42,916	4,726	58,598	66,832	6,956	7,696	35,393	30,737	4,772	490	1,883	3,60,998
Percentages chargeable on European Stores, etc.	2,10,410	14	41,604	1,61,205	18,343	8,254	12,601	37,920	5,544	2,278	7,596	5,05,569
Extraordinary Items . . . . .	...	81	...	7,58,230	2,000	40,841	11,34,680	...	...	...	...	19,85,832
Percentage on Capital cost of furniture supplied to High Officers	12,717	3,900	767	134	...	...	914	...	405	3,830	1,950	24,617
Recoveries of Famine Ex- penditure . . . . .	...	...	900	...	2,95,900	4,501	...	...	...	59	...	3,01,360
Value of old Currency Notes assumed to be no longer in circulation	18,210	...	5,350	8,900	...	1,490	9,870	...	...	...	...	44,320
Receipts on account of lapsed Wazika pensions payable in lieu of interest on the Oudh Loans . . . . .	...	...	...	...	...	4,573	...	...	...	...	...	4,573
Receipts arising out of war adjusted in the Civil Department	3,38,785	...	152	5,280	3,296	...	...	...	2,000	...	...	3,49,513
Miscellaneous	7,49,719	1,29,423	17,201	83,839	1,37,553	60,820	7,68,334	1,19,633	79,827	4,422	8,472	21,59,243
TOTAL RECEIPTS IN INDIA	1,20,23,588	1,67,410	7,25,931	38,92,898	15,55,363	5,86,487	22,83,576	8,94,68,221	4,67,842	2,58,099	69,064	11,14,93,484

	Secretary of State.	High Commis- sioner.	TOTAL.
RECEIPTS IN ENGLAND :	£	£	£
Profit on the sale of Wheat	633,763	...	633,763
Contribution by His Majesty's Treasury in respect of the administrative expenses of the India Office	72,000	...	72,000
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia	23,977	...	23,977
From the Commissioners of Inland Revenue : allowance in respect of the assessments of Income Tax made at the India Office	1,800	...	1,800
Conscience money	40	...	40
Miscellaneous Fees, etc.	116	...	116
Sale proceeds of unserviceable stores and receipts on sundry accounts	132	107	239
	651,823	107	631,936
<i>Miscellaneous Receipts connected with the supply of Stores to India :</i>	£	£	
Fines and Penalties incurred by Contractors in providing Stores (less refunds)	16	...	
Sale proceeds of sawdust, etc.	185	203	
Inspection of Stores for the Imperial Government, etc.	8	...	
	209	203	412
TOTAL RECEIPTS IN ENGLAND	632,037	310	632,347

TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10 63,23,464

TOTAL MISCELLANEOUS RECEIPTS 11,78,16,948

No. 46A—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Rewards for Proficiency in Oriental Languages, etc.	13,502	4,850	6,155	12,509	16,586	6,150	1,685	60,329	9,584	2,350	4,080	1,38,16
Annual Stipends to hold- ers of Literary Titles	300	...	1,200	500	2,097	988	400	1,815	1,000	400	200	8,900
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,76,037	1,352	67,029	1,12,505	25,942	79,886	57,936	1,34,951	26,047	68,114	13,727	7,63,526
Loss on notes and Specie Remittances	...	45,000	...	498	...	...	...	...	...	...	...	45,498
Loss by Exchange on local transactions	1,94,348	...	...	...	...	...	5,312	...	...	...	2,832	2,02,492
Discount on bills	...	...	...	...	...	...	...	18	...	...	...	18
BOOKS AND PERIODICALS:												
Subscription to Periodi- cals, etc.	78,887	..	40,996	...	3,164	...	...	...	...	...	900	1,23,947
Cost of Books and Pub- lications	100	..	2, 68	2,287	3,621	26,940	...	8,471	10,559	5,428	2,206	62,275
CHARITY:												
Donations for Charitable Purposes	70,389	1,211	2,43,568	79,441	69,956	48,838	4,326	32,318	5,251	1,960	4,812	5,59,070
Charges on account of European Vagrants	1,879	...	374	14,349	8,361	3,067	1,370	...	...	...	...	29,400
MISCELLANEOUS:												
Payments arising out of the War adjusted in the Civil Department	8,225	...	6,261	99,710	1,11,686	910	...	1,090	919	...	731	2,29,532
Losses on uninsured shipments	...	...	...	7,639	...	...	...	...	...	...	...	7,639
Peace celebration	—84	..	...	5,907	...	—23	582	632	...	...	168	7,232
Rewards for Destruction of Wild Animals	1,703	163	20,378	2,226	12,122	16,366	2,017	86,795	11,601	31,927	6,316	1,95,119
Petty Establishments	37,027	38,389	23,888	47,507	23,922	18,119	6,13,731	5,509	61,887	6,473	49,236	9,30,688
Special Commissions of Enquiry	8,53,440	..	8,183	8,830	15,517	55	6,186	37,318	88	...	...	9,29,066
Irrecoverable Temporary Loans written off	1,05,100	...	786	67,969	5,323	94,707	2,268	7,630	4,369	2,390	17,725	3,08,287
Charges for search for hidden treasure	...	...	7	...	..	237	...	942	51	...	...	1,297
Rents, Rates, and Taxes	34,873	...	5,839	3,18,808	33,264	...	2,861	1,92,080	10	23,497	5,066	6,16,328
Contributions	8,63,522	6,550	1,99,322	2,21,457	6,576	1,28,011	10,63,396	1,29,364	62,735	96,218	2,87,255	30,54,405
Extraordinary Items	...	..	...	22,396	...	300	...	...	..	...	...	22,696
Miscellaneous Charges for Treatment of Pa- tients at the Pastour Institute	36	18	3,658	3,055	5,245	2,270	19,022	248	1,215	540	15,589	50,896
Local Cleaver Office	36,939	...	...	...	...	...	...	...	...	...	...	36,939
Refund of value of old Currency Notes credit- ed to Government	620	...	...	...	...	85	...	...	...	...	...	705
Subsidies for Land Com- munications	...	...	...	...	...	...	...	22,246	...	18,900	69,948	1,11,094
Charges for pearl fish- ery at Aden	...	...	...	1,120	..	...	...	...	...	...	...	1,120
Petty construction and repairs	4,171	...	...	...	...	...	...	...	...	...	...	4,171
Charges on account of the visit of His Royal Highness the Duke of Connaught	35,92,988	...	..	...	...	...	...	...	...	...	...	35,92,988
Miscellaneous and Un- foreseen Charges	1,07,016	3,99,680	10,723	4,286	35,908	25,285	92,785	12,451	4,024	6,225	203	6,98,564
War Bonds including Publicity Boards	26,622	...	76,895	19,401	1,557	31,457	98,832	17,914	13,933	...	...	2,86,661
Miscellaneous Refunds	25,534	155	1,213	30,926	3,929	10,435	45,068	1,561	7,456	5,098	34	1,31,409
TOTAL CHARGES IN INDIA	62,33,224	4,97,153	7,19,688	10,82,826	3,86,775	4,94,083	20,07,794	7,53,687	2,20,759	2,72,520	4,81,628	1,31,50,087
Total India, carried over												1,31,50,087

No. 46A.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1921—
continued.

Total India, brought forward			Rs. 1,31,50,087
	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
CHARGES IN ENGLAND:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service	18,429	...	18,429
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms	1,201	...	1,201
Expenditure in connection with the Indian Currency Committee, 1919	—387	...	—387
Expenditure in connection with the Civil Secretariats Committee	53	...	53
Expenditure in connection with the Committee on the organisation of an Indian Stores Department	204	...	204
Contribution towards Expenses of the Secretariat of the League of Nations	28,787	...	28,787
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)	385	...	385
Contribution towards the School of Oriental Studies	1,550	...	1,550
Grant to the funds of the Burma Society	...	375	375
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland	4,313	...	4,313
Visit of His Royal Highness the Duke of Connaught to India	446	...	446
Fee of actuary for the valuation of the Indian Civil Service Family Pension Scheme	525	...	525
Passage to India of Civil officers recalled to duty prior to the expiration of their leave	450	...	450
Expenditure in connection with the repatriation of civilian prisoners of war returned from Germany	727	...	727
Sundry items	1,028	26	1,054
	57,711	401	58,112
<i>Miscellaneous Charges connected with the supply of Stores to India:</i>			
	£	£	
Stores lost ex various ships owing to enemy action	2,472	6,273	
Other Stores lost or damaged in transit to India	818	1,037	
Contributions to General average on ships imperilled by enemy action	...	2,763	
Other Contributions to general average	—3	173	
	3,287	10,251	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	...	259	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	14,541	—4,980	
	17,828	5,530	23,358
TOTAL CHARGES IN ENGLAND	75,539	5,931	81,470
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10			8,14,696
TOTAL MISCELLANEOUS CHARGES			1,39,64,783

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-1921.

Section F.—Famine Relief and Insurance.

Expenditure Rs. 1,50,00,000.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Major Head Total.
					Expenditure.
				Rs.	Rs.
Famine Relief . . .	47	Charges	132	...	26,64,017
Construction of Protec- tive Railways . . .	48	Capital Expenditure	133	...	—60,841
Construction of Protec- tive Irrigation Works.	48A	Capital Expenditure	137	...	59,70,714
	48B	Detailed account of Capital Expendi- ture on Irrigation Minor Works to 31st March 1921 on which the expenditure is now charged to Protective	138	31,52,418	...
Reduction or Avoidance of Debt	49	Charges	139	...	64,26,110
				TOTAL .	1,50,00,000

No. 47.—ACCOUNT OF FAMINE RELIEF for the year ended 31st March 1921.

	India.	North-West Frontier Provinces.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishments	1,995	16,054	10,020	137	...	76	35,545	15,096	...	79,533
Relief Works in Charge of Civil Officers—												
Communications:
Wages of labour
Other charges	522
Miscellaneous Public Improvements:	290
Wages of labour
Other charges	601	...	...	...	...	...	...	...	604
Irrigation:
Wages of labour
Other charges	1,039	...	...	...	...	...	...	...	...	1,039
Relief Works in Charge of Public Works Officers—												
Civil Buildings:
Wages of labour
Other charges
Communications:
Wages of labour	14,295	94,301	...	68	...	...	...	72,274	...	1,80,938
Other charges	24,418	11,009	...	1,608	...	...	...	1,77,950	...	2,16,583
Miscellaneous Public Improvements:	15	...	...	...	...	...	...	...	15
Wages of labour	419
Other charges	21	...	398	...	...	...	...	...	...
Irrigation:
Wages of labour	91,470	...	...	...	...	...	43,293	...	1,34,763
Other charges	2,196	21,088	...	519	...	...	...	...	...	27,733
Railways:
Wages of labour	28,240	...	...	...	...	...	...	...	28,240
Other charges	19,775	...	...	...	...	...	...	...	19,775
Relief to people employed otherwise than on Relief Works	16,601	...	...	...	...	...	...	...	16,601
Gratuitous Relief	2,86,671	918	10,800	...	...	4,13,741	1,05,409	...	8,77,548
Miscellaneous—
Advances for aided private works	1,000	60	...	2,221	...	...	...	...	...	3,284
Measures for protection of Cattle	8,50,767	...	607	1,75,204	...	...	15,125	...	10,01,003
Other expenditure	375	25,100	...	...	...	50,000	...	—0	...	75,527
TOTAL CHARGES IN INDIA	45,320	14,06,836	10,917	17,110	1,35,204	50,076	4,49,285	1,89,138	...	26,34,017

No. 48.—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE ON CONSTRUCTION OF PROTECTIVE RAILWAYS during, and to end of, the Year 1920-21.

RAILWAYS.	EXPENDITURE DURING THE YEAR.			TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Assam-Bihar—Assam-Bihar Section	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	18,80,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	1,80,876	—1,05,744	75,132	
Bellary-Kistna	89,34,883	73,13,583	1,63,76,416	
Bellary-Royadrag	7,74,087	(d) 7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hosur	20,52,703	(e) 16,965	20,69,668	(e) Ditto.
East Coast	—60,841	...	—60,841	4,41,85,975	5,33,03,810	9,74,89,815	
Guntakal-Mysore Frontier	1,30,053	58,03,183	59,35,236	
Hospet-Kottar	13,06,566	(d) 8,539	15,15,105	
Marappur-Dharmapuri	8,11,388	(d) 1,135	8,15,523	
Rowari-Ferozepur	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	24,87,258	3,82,29,088	4,07,16,944	
Southern Mahratta (depreciation on works)	97,674	4,29,397	5,27,071	
Tirupattur-Krishnagiri	10,73,627	(d) 11,043	10,83,670	
Visagapatnam-Raipur Survey	1,00,536	84,409	2,45,085	
TOTAL	—60,841	...	—60,841	7,84,60,197	11,98,02,387	19,84,62,584	

NOTE.—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 280 and 291.

No. 48A.—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE ON CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS during, and to end of, the
Year 1920-21.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establish- ment.	Tools and Plant.	Suspense.	TOTAL.	Receipts on Capital Accounts.	Net Total.	Works.	Establish- ment.	Tools and Plant.	Suspense.	TOTAL.	Receipts on Capital Accounts.	Net Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.														
Madras.														
Venkatapuram Tank Project.	1,531	1,085	16	...	2,631	...	2,631	3,03,779	64,314	4,234	...	3,72,357	519	3,71,838
Bhavanasi Tank Project.	...	...	...	...	...	...	...	1,82,431	41,653	25,000	...	2,49,747	166	2,49,581
Rushikulya Project.	2,218	1,071	56	...	3,345	...	3,345	33,32,815	8,12,177	1,27,820	...	47,72,863	65,854	47,07,003
Mopad Project.	62,552	11,768	498	...	74,843	6,712	68,136	16,79,791	3,23,202	2,31,239	...	22,37,232	27,596	22,09,366
TOTAL	66,331	13,921	569	...	80,874	6,712	74,162	59,93,869	12,41,370	3,21,953	...	76,32,193	93,935	75,38,263
Bombay.														
Godavari Canal.	36,977	11,000	1,380	...	49,417	...	49,417	81,27,205	13,15,355	2,25,513	...	96,68,073	2,027	96,67,046
Gokak Canal, 1st Section.	...	...	...	...	...	...	...	3,21,788	70,281	5,911	...	4,00,980	51	4,00,939
Mhaswad Tank.	...	...	...	...	...	...	...	15,68,308	3,45,781	62,937	...	20,07,026	1,473	20,05,553
Nira Canal including Shetphal Tank.	22,629	6,708	1,838	...	31,235	...	31,235	48,96,500	11,69,715	1,35,316	...	62,31,591	8,352	62,23,239
Chankapur Tank.	28,737	8,695	1,072	...	38,401	...	38,401	15,41,063	3,25,839	60,087	...	19,00,009	2,132	18,97,877
Khaladavi Tank.	...	...	...	...	...	...	...	2,12,899	60,516	1,473	...	3,04,888	2,917	3,02,041
Pravara River Works—Ojhar Right Bank Canal.	8,53,584	2,53,040	31,914	...	11,40,437	2,753	11,37,682	81,21,165	18,36,142	2,40,838	...	1,01,98,415	12,075	1,01,86,370
Budhihal Tank.	298	89	11	...	393	423	...	3,05,146	89,832	5,014	...	4,01,342	2,676	4,01,656
Nira Right Bank Canal.	18,01,315	5,31,982	66,719	...	23,03,398	1,258	23,02,340	1,62,22,027	28,23,151	7,12,812	...	1,92,83,048	15,351	1,92,67,467
TOTAL	27,43,510	8,16,534	1,02,834	...	37,63,469	4,452	37,59,033	4,04,76,911	89,69,892	11,73,981	...	5,03,19,412	17,914	5,04,72,168
United Provinces of Agra and Oudh.														
Raipura Tank.	1,299	631	24	...	1,954	...	1,954	8,473	3,553	186	...	12,242	...	12,242
Jairwanti Tank.	28,063	13,627	537	...	42,227	...	42,227	18,142	29,517	1,017	...	99,303	...	99,306
Dahanu Canal.	11,681	6,965	223	...	18,869	3,401	18,869	40,39,901	7,29,177	80,367	...	49,87,140	10,308	48,76,832
Botwa Canal.	11,898	6,777	227	...	19,902	...	19,902	63,58,788	11,48,039	1,81,119	...	85,35,168	17,376	85,17,732
Kon Canal.	11,087	5,385	212	...	16,684	...	16,684	47,39,073	8,93,127	1,79,779	...	58,16,571	7,472	58,09,399
Bethkharu Tank.	63,203	30,687	1,209	...	95,099	...	95,099	2,20,313	8,383	3,752	...	3,07,895	179	3,07,716
Phanj and Gahmanu Canals.	...	...	...	...	...	...	...	6,62,213	1,12,787	6,601	...	8,10,517	8	8,10,509
Ghori Nadi Scheme.	2,857	2,018	18	...	4,893	...	4,893	2,01,839	68,931	25,516	...	3,95,216	30	3,95,183
Ghaggar Canal.	3,838	2,477	36	...	6,351	...	6,351	32,22,897	6,03,287	1,51,115	...	39,81,861	8,650	39,81,231
Majhagan Tank.	2,228	1,084	42	...	3,354	...	3,354	3,30,711	61,112	5,562	...	4,00,445	197	4,00,248
Barwar Lake and Canal.	65,177	31,617	1,246	...	98,070	...	98,070	3,03,123	1,20,113	27,770	...	6,43,003	15	6,42,990
Belan Canal.	...	...	...	...	...	...	...	39,878	1,478	959	...	33,315	...	33,315
Bela Sagar Lake.	...	...	...	...	...	...	...	65	32	1	...	98	...	98
TOTAL	2,01,390	99,030	3,775	...	3,04,315	3,777	2,99,538	2,03,83,935	41,77,503	6,72,394	...	2,53,30,082	39,215	2,52,91,867

Bihar and Orissa.		68,377	27,108	650	...	96,135	11,477	84,658	4,80,506	1,01,487	10,058	...	572,031	1,858	5,70,173
Dhaka Canal		...	...	...	...	...	...	...	68,48,206	16,99,108	4,61,684	...	79,08,740	84,010	78,24,730
Tribeni Canal		...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL		68,377	27,108	650	...	96,135	11,477	84,658	63,03,712	17,00,605	4,71,742	...	84,80,771	85,868	83,94,903
Central Provinces and Berar.															
Chandpur Tank	...	21,022	14,877	438	...	36,337	...	36,337	5,28,717	1,11,025	5,568	...	6,43,810	55	6,43,255
Ghorajheri	...	...	...	...	...	...	...	...	8,32,885	2,07,682	13,322	...	10,55,989	6,133	10,47,456
Khairi	...	...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,998	613	1,57,385
Ramul	...	...	...	...	...	...	...	...	2,39,411	53,804	8,863	...	2,97,081	371	2,96,710
Khairbunda	...	...	...	...	...	...	...	...	6,95,440	1,30,062	5,394	...	7,30,896	291	7,30,605
Marwada	...	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	1	3,76,035
Khapri Arunda	...	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,455
Khola	...	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,572
Kustrangi	...	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...	1,18,801
Khaira Dahan	...	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	...	86,929
Kukerdahi	...	...	...	...	...	...	...	...	78,511	19,080	505	...	98,076	...	98,075
Bainakhari	...	...	...	...	...	...	...	...	1,45,119	33,233	904	...	1,79,316	...	1,79,315
Hargahan	...	...	...	...	...	...	...	...	1,03,321	24,338	637	...	1,28,296	...	1,28,295
Pindrawan	...	15	1,983	3	...	7,950	40	22	1,73,441	43,895	3,804	...	2,21,140	40	2,21,100
Wara	...	5,910	...	87	...	...	...	...	1,55,601	33,512	3,602	...	1,92,615	86	1,92,529
Ramtek Reservoir	...	...	...	...	...	...	...	...	22,63,935	4,58,913	24,364	...	27,47,212	6,384	27,40,828
Barera Kalan with Mohari Feeder.	...	...	...	...	...	...	...	...	1,80,677	31,257	1,513	...	2,16,450	162	2,16,288
Tondula Canal	...	4,52,153	1,33,704	1,12,436	25,166	7,23,459	18,777	7,01,682	75,87,978	15,82,571	4,89,047	1,21,254	97,57,550	47,554	97,59,996
Nahashwar Tank	...	4,411	3,123	92	...	7,925	...	7,625	4,83,923	1,11,657	13,531	...	6,12,111	14	6,12,097
Jaunaria	...	1,096	523	21	...	1,613	...	1,613	4,00,763	89,011	9,557	...	4,99,331	296	4,99,035
Kattanjheri	...	1,204	636	28	...	1,958	...	1,958	1,51,608	33,008	3,353	...	1,89,969	97	1,89,872
Chorkanara	...	23,266	16,465	485	...	40,216	...	40,216	5,39,587	1,56,671	82,977	...	8,36,235	2,983	8,33,252
Bodul Khassa	...	5,065	4,616	118	...	10,129	...	10,429	4,53,005	1,15,639	5,564	...	5,75,298	64	5,75,234
Parlat	...	1,82,543	76,275	26,098	...	2,81,916	340	2,81,676	4,62,769	1,76,290	63,262	...	6,92,321	723	6,91,598
Kumhari Tank	...	1,83,893	63,384	2,777	...	255,057	143	254,914	2,21,489	70,822	4,757	...	3,06,008	143	3,05,865
Khanung Tank	...	99,888	50,109	13,842	322	1,04,161	...	1,04,161	39,388	50,109	13,842	...	1,04,161	...	1,04,161
Kusurli Tank	...	55,437	38,695	1,156	...	95,183	...	95,183	69,563	38,695	1,156	...	90,314	...	90,314
TOTAL	...	10,41,566	4,04,323	1,57,584	25,488	16,28,961	19,300	16,09,661	1,67,16,930	38,10,115	7,57,332	1,21,576	2,14,05,953	66,301	2,13,39,652
TOTAL CONSTRUCTION															
Add--Outlay on works which were formerly classed as Protective but are now classed as Productive															
Deduct--Outlay charged to Minor Works and to Famine Relief															
Carried over															

(a) N.W. Frontier Province—
 Lower Swat River. 26,65,800
 Madra. 4,420
 Sattitope
 Central Provinces—
 Asola Mendra 5,93,937
 Wangunga 80,576
 Mahandi 68,470
 33,63,203

Vide Account No. 70A.

(b) Details are given in Account No. 48B.

(c) Includes Rs. 4,126 representing Survey charges incurred in previous years now brought on.

(d) Includes Rs. 51,011 previously charged to 43—Minor Works and Navigation now brought on.

No. 48A.—ABSTRACT ACCOUNT OF CAPITAL EXPENDITURE ON CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1920-21—*contd.*

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.										TOTAL EXPENDITURE TO END OF THE YEAR.									
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Receipts on Capital Account.	Net TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Receipts on Capital Account.	Net TOTAL.						
Brought forward	Rs. 41,21,280	Rs. 13,60,919	Rs. 2,65,412	Rs. 1,25,213	Rs. 58,72,804	Rs. 45,723	Rs. 58,27,082	Rs. 9,02,95,937	Rs. 1,88,50,013	Rs. 37,18,942	Rs. 7,07,106	Rs. 11,35,81,031	Rs. 3,33,393	Rs. 11,32,47,638						
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.																				
India, General	720	8,141	15	...	3,876	...	3,876	...	2,92,747	23,307	...	2,92,747	...	2,92,747						
Rajputana	...	...	...	...	...	...	...	69,574	5,52,664	1,759	...	4,38,545	...	4,38,545
Central India	...	...	...	...	...	...	...	23,959	1,82,535	495	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	...	...	7,168	...	7,168
TOTAL	720	3,141	15	...	3,876	...	3,876	86,533	8,34,619	25,561	...	9,46,713	...	9,46,713						
Madras.																				
Surveys, etc.	4,686	2,193	51	...	6,880	...	6,880	3,88,606	14,76,761	90,792	...	19,56,159	...	19,56,159						
Buckingham Canal	...	...	...	...	...	...	...	6,54,980	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
TOTAL	4,686	2,193	51	...	6,880	...	6,880	10,48,286	14,87,431	91,552	...	26,27,289	...	26,27,289						
Bombay.																				
Surveys and Investigations of Protective Irrigation Works	29,418	7,358	1,043	...	37,819	...	37,819	3,41,141	10,56,119	93,574	114	14,89,948	...	14,89,948						
Preparation of projects for Famine Relief programme	—35	—11	—1	...	—97	...	—97	1,79,523	4,35,401	41,970	—115	6,56,788	...	6,56,788						
TOTAL	29,383	7,347	1,042	...	37,722	...	37,722	5,20,664	14,90,520	1,35,533	—1	21,46,736	...	21,46,736						
Bengal.																				
Preparation of programme of Famine Relief Works	...	749	...	...	749	...	749	6,323	65,087	1,431	165	72,986	...	72,986				
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	20	...	...	...	20	...	20
TOTAL	...	749	...	...	749	...	749	6,352	65,067	1,431	165	73,015	...	73,015				
United Provinces of Agra and Oudh.																				
Surveys and Investigations of Famine Relief Projects	6,936	15,913	88	...	22,967	...	22,967	1,17,443	4,60,761	10,493	1	5,97,698	...	5,97,698						
Preparation of Famine Relief Projects	3,253	2,155	62	...	5,500	...	5,500	22,493	2,00,791	9,305	3	2,32,692	...	2,32,692						
TOTAL	10,189	18,128	150	...	28,467	...	28,467	1,39,936	6,61,552	28,798	4	8,30,290	...	8,30,290						

[illegible]

(a) Excludes Rs. 4.126 transferred to works for which Capital and Revenue Accounts are kept, vide note (c), page 135.

(b) Includes Rs. 15,591 on account of adjustment of exchange.

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE ON IRRIGATION MINOR WORKS to 31st March 1921, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	Less Receipt on Capital Account.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Bombay.</i>						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	50	(d)1,03,340
Mhaevad Tank	2,94,674	54,230	28,800	3,77,704	830	3,76,874
Nira Canal including Shelpore Tank	5,44,883	2,15,863	62,077	8,22,923	1,270	8,21,653
Chankapnr Tank	16,606	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,657	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	249	(e)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,869	94,931	6,191	5,36,491	...	(f)5,36,491
	17,38,532	4,91,123	1,13,626	23,43,281	2,392	23,40,882
<i>United Provinces of Agra and Oudh.</i>						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhmau Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
<i>Bihar and Orissa.</i>						
Dhaka Canal	16,792	5,586	...	22,378	...	(b)22,378
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(c)1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
<i>Central Provinces and Berar.</i>						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19,232	4,423	289	23,944	...	23,944
Jumania „ . . . . .	...	145	...	145	...	145
Kattanjheri „ . . . . .	...	51	...	51	...	51
Kumhari „	35,593	13,438	1,980	51,011	...	51,011
	1,33,728	36,205	3,453	1,73,386	...	(n) 1,73,386
GRAND TOTAL	22,68,676	7,55,170	1,30,971	31,54,817	2,399	(g)31,52,418

(a) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (b) Includes Rs. 14,117 charged to "33.—Famine Relief." (c) Includes Rs. 1,01,740 charged to "33.—Famine Relief."

(d) Outlay ceased to be charged to Protective after 31st March 1889.

(e) Includes Rs. 4,25,233 charged to "33.—Famine Relief."

(f) Includes Rs. 5,13,868 charged to "33.—Famine Relief."

(g) Minor works—Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46,116; Provincial, Rs. 3,93,694; Works for which neither Capital nor Revenue Accounts are kept, Rs. 35,511; Famine Relief, Rs. 11,77,187.

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1921.

	AMOUNT.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	64,26,110

F.—Famine Relief and Insurance.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1920-1921.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Major Head Total.
				Rs.	Rs.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	142	...	...
				TOTAL .	

No. 50—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under Famine Insurance) for, and to end of, the Year 1920-21.

PROVINCES AND RAILWAYS.					DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
IMPERIAL.					Rs.	Rs.	Rs.	Details of Construction expenditure on Lines are exhibited in Account No. 74, pages 280 and 281.
India.					...	13,10,570	13,10,570	
Bhopal	.	.	.	.	...
Madras.					...			
Vizagapatam-Kaipur Survey	.	.	.	.	...	84,400	84,400
East Const	.	.	.	.	...	20,12,242	20,12,242
Punjab.					...			
North-Western (Frontier Sections)	.	.	.	.	...	4,88,28,023	4,88,28,023
Frontier Railway Reserve Material	.	.	.	.	...	23,00,378	23,00,378
Total					...	5,15,35,712	5,15,35,712	

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-1921.

Section H.—Railway Revenue Account.

Revenue Rs. 25,01,45,098. Expenditure Rs. 19,37,65,251.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Railways	51	Statement showing the percentage of the net revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	147	...	...	...
State Railways	52	Gross Receipts	148	...	80,99,06,054	...
	52	Deduct—Working Expenses	149	...	54,52,84,348	...
	51	" —Surplus profits, etc.	147	...	1,72,51,527	...
		Net Receipts			24,73,70,170	
		Interest on Debt	151	...	..	13,19,02,760
		India, State Railways Specific	151	9,41,736	...	..
	53	" " { India—State Railways Non-specific	151	9,04,40,629	...	...
		{ England, ditto	151	2,06,21,757	...	...
		Interest on Sterling Debt converted at the average rate	151	1,98,98,638	...	...
	53	Annuities in purchase of Railways and Sinking Fund converted at the average rate	151	...	...	4,21,55,600
	53	Interest on Capital contributed by Companies converted at the average rate	151	...	...	2,48,00,022
Subsidised Companies	54	Government share of Surplus Profits and Repayment of Advances of Interest	154	...	27,74,019	...
	55	Land and Subsidy	156	...	...	5,23,040
Miscellaneous Railway Expenditure.	56	Miscellaneous Charges and Surveys	159	...	...	—56,16,171
				TOTAL	25,01,45,098	19,37,65,251

H.—Railway Revenue Accounts.

SECTION H.

Railway Revenue Accounts.

This section of the Finance and Revenue accounts deals with the Revenue transactions of Railways. The Capital transactions are separately dealt with in Section N, and only the total Capital at Charge of each railway as arrived at in Account No. 74 in that section is brought into this section for comparison with the figures of Net Revenue Receipts.

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction they have been worked either by the State, or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State, *e.g.*, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Great Indian Peninsula Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, *e.g.*, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka Railway, which was built by a Company of that name, is worked by the East Indian Railway. Similarly, the Southern Punjab Railway Company has entrusted the working of its undertakings to the North Western State Railway.

3. The East Coast Railway was originally constructed and worked by Government as famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur-Bikanir Railway was constructed by Government and handed over for working to the Jodhpur-Bikanir Railway which belongs entirely to Indian States. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases except those where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, *i.e.*, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—

- (a) those in which Government has a Capital interest,
- (b) those in which it has not.

The latter comprise for the most part the Branch Line Companies and are much the less important and may be dealt with briefly.

5. Generally the main financial conditions of the contracts with such Companies are:—

- (1) the provision of land by Government free of cost to the Companies,

(2) financial assistance in the shape of a firm guarantee of $3\frac{1}{2}$ per cent. on the capital, or a rebate out of the net receipts of the parent system from "interchanged traffic" sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent on the Capital ;

(3) surplus profits over and above 5 per cent. to be divided equally between Government and the Branch Line Company.

6. Many small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the Capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 88D). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No 55). Similarly the Government share of the surplus profits of the railway, above 5 per cent, is credited as a Revenue receipt (*vide* Account No 51). In each case in which Government gives a direct guarantee there is a liability in respect of interest, and if Government had to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 55).

7. The State has much greater immediate interest in those railways the Capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are either :—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working Companies have contributed a small amount of Share Capital on which a definite rate of interest is guaranteed by Government and in respect of which the Companies receive a share of the surplus profits after meeting all charges for interest on Capital.

Both classes are financed in the same way, *viz.*, through the Government programme, the funds for which are provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the working Companies.

8. The main scheme of these accounts is designed to show :—

(a) The Capital at charge of each railway (Account No. 74).

(b) The net working receipts, comprising the gross receipts, less the expenses of working (Account No. 52).

(c) The percentage of (b) on (a) (Account No. 51).

(d) The outgoings in the shape of shares of surplus profits paid to the working Companies and interest charges, etc., on the Capital expended (Accounts Nos. 51 and 53).

(e) The net gain or loss to Government (Account No. 51).

9. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus, the Agra Delhi Chord, Baran-Kotah and Bhopal Railways are all worked by the Great Indian Peninsula Railway.

ACCOUNT No. 51.

Statement of Net Revenue Receipts of State Railways for 1920-21 and of the percentage of those figures on the capital at charge on 31st March 1921, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follows work up to it though they may contain information which is important for other reasons. It brings together the Capital at Charge of each railway which is financed by Government and the net Revenue receipts of the year, and from these deduces the percentage return on the Capital at charge.

Before however the final net gain or loss to Government on the financial results of the year's working can be arrived at for each railway, it is necessary to deduct certain payments made by Government in the shape of the shares of Surplus Profits and of net Revenue receipts payable to the working companies or Indian States under their contracts; and when these and the Interest, Annuity and Sinking Fund charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of Surplus Profits payable to companies (column 5) as the terms of the contracts vary so much, but full details of the Interest, Annuity and Sinking Fund charges (column 6) will be found in the subsidiary Statements Nos. 53 and 53A.

3. In arriving at the percentage return on the Capital at charge of railways as a whole, the outlay on projects which have been abandoned, and on unappropriated stores balances has necessarily to be added to the total Capital outlay. Similarly, in arriving at the final net gain for all railways, certain miscellaneous receipts and payments relating to Subsidized Railways and other Miscellaneous Railway Expenditure, such as on Surveys, have to be taken into account by addition to or deduction from the net gain arrived at for State Railways. The necessary addition or deduction is made at the foot of the statement.

[Old Accounts 51 and 53A.]

No. 51.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1920-21 and of the percentage of those figures on the Capital at charge on 31st March 1921, also of the net gain or loss to Government after meeting all charges against the net revenue receipts.

Class and Name of Railway.	Capital at Charge on 31st March 1921. (Account No. 74, pages 260 and 261).	Net Revenue Receipts. (Account No. 52, pages 148 and 149).	Percentage of net Revenue Receipts on Capital at Charge.	CHARGES AGAINST NET REVENUE RECEIPTS.			NET GAIN OR LOSS TO GOVERNMENT, DIFFERENCE BETWEEN COLUMNS (8) AND (7).	
				Payments on account of shares of Surplus Profits and of net Revenue receipts.	Interest, Annuity and Sinking Fund payments. (Account No. 53, pages 150 and 151).	Total charges.	Gain.	Loss.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>Imperial.</i>								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>State Railway worked by State—</i>								
Aden Railway	9,89,909	52,982	5.35	...	30,342	30,342	22,640	...
Delhi New Capital Railway Works Scheme	3,34,058	...	...	...	8,682	8,682	...	8,682
Eastern Bengal	39,05,60,646	1,62,84,368	4.17	...	1,40,83,088	1,40,83,088	22,01,270	...
North Western	93,17,74,659	2,87,89,079	3.09	...	3,52,44,906	3,52,44,906	...	64,65,827
Nushki Extension	3,12,04,883	...	...	...	14,56,152	14,56,152	...	14,56,152
Kour Khirgi	12,78,713	...	...	...	33,233	33,233	...	33,233
Laki Pozn Tank	35,38,479	...	...	...	1,27,632	1,27,632	...	1,27,632
Tank Mutaza	20,34,338	...	...	...	96,616	96,616	...	96,616
Frontier Railway Reserve	50,61,121	...	...	...	1,88,137	1,88,137	...	1,88,137
Khyber Railway	9,23,248	...	...	...	23,995	23,995	...	23,995
Ondh and Rohilkhand	23,88,17,261	1,81,75,127	5.52	...	83,41,993	83,41,993	48,33,184	...
<i>State Railways worked by Companies or by Indian States—</i>								
Assam Bengal	17,41,30,999	19,64,195	1.13	...	57,77,767	57,77,767	...	38,18,572
Bengal-Nagpur	48,99,72,904	2,00,76,828	4.09	14,68,887	1,73,69,908	1,88,33,855	12,48,478	...
Bezwada Extension	13,01,807	2,42,073	18.59	...	42,938	42,938	1,09,135	...
Bombay, Baroda and Central India	49,80,40,889	8,19,04,239	6.40	26,93,744	1,68,54,554	1,95,48,598	1,23,55,641	...
Dholka Dhonduka	5,73,767	...	...	...	14,912	14,912	...	14,912
Burma Railways (including Extension)	22,01,89,805	1,04,41,487	4.74	35,37,606	64,14,805	99,51,911	4,89,576	...
East Indian	76,21,60,813	6,43,56,717	8.44	13,81,010	3,38,38,294	3,47,22,304	2,96,34,413	...
Great Indian Peninsula	73,99,13,268	3,11,56,446	4.21	8,65,548	3,21,20,751	3,29,86,299	...	19,29,858
Agra-Delhi Chord	1,50,35,846	1,58,417	7.70	...	5,01,521	5,01,521	6,56,896	...
Baran Kotah	49,50,604	...	...	...	1,68,513	1,68,513	...	1,68,513
Bhopal	44,10,784	2,93,837	6.66	...	1,45,946	1,45,946	1,47,941	...
Cawnpore Banda	31,59,740	70,171	.86	...	2,74,564	2,74,564	...	2,04,393
Jodhpur Hyderabad	46,17,926	6,30,516	13.65	...	1,55,236	1,55,236	4,75,280	...
Lucknow Bareilly (Rohilkhand and Kumaon)	1,39,19,285	9,85,539	7.09	96,287	7,22,838	8,19,125	1,66,414	...
Madras and Southern Mahratta	40,53,98,251	2,04,83,598	5.05	60,86,255	1,67,47,419	2,28,33,674	23,50,076	...
Dhone Kurnool	10,18,342	52,766	5.18	...	33,894	33,894	18,872	...
South Indian	16,66,75,770	1,70,11,327	10.21	8,77,023	63,80,761	72,37,774	97,73,558	...
Coonoor Ootacamund	47,42,664	...	...	...	1,54,630	1,54,630	...	1,54,630
Tinnevely Quilon (British Section)	43,67,521	...	...	...	1,491	1,491	...	1,491
Tinnevely Quilon (Indian State Section)	1,18,69,573	...	...	...	7,514	7,514	...	7,514
Tinnevely Tiruchandur . . . . .	...	...	...	...	-11,798	-11,798	11,798	...
Tirhoot (Bengal and North-Western)	8,20,77,207	55,09,019	6.71	2,47,687	27,30,702	29,78,369	25,29,650	...
Abandoned Projects, etc.	32,86,316	...	...	...	1,09,276	1,09,276	...	1,09,276
State Railway Stores	7,95,839	...	...	...	-3,74,897	-3,74,897	3,74,897	...
Expenditure in England for stores purchased and remaining unappropriated	40,78,795	...	...	...	2,22,929	2,22,929	...	2,22,929
Readjustment of capital outlay in England of Railway Companies at the average rate	-26,12,021	...	...	...	-7,10,530	-7,10,530	7,10,530	...
TOTAL IMPERIAL	5,22,86,72,870	26,46,37,771	...	1,72,51,527	19,88,11,564	21,60,63,091	4,85,74,680	...
<i>Provincial.</i>								
Jorhat	11,41,094	-16,065	...	...	37,704	37,704	...	53,769
United Provinces—Distillery Siding	1,72,931	...	...	...	9,114	9,114	...	9,114
Burma (Mong Hsein Ye, Alon Song-bayin, Pyawmana—Taungdwingyi)	19,51,576	...	...	...	...	...	...	...
TOTAL (PROVINCIAL)	32,65,601	-16,065	...	...	46,818	46,818	...	62,883
GRAND TOTAL	5,23,19,38,471	26,46,21,706	5.06	1,72,51,527	19,88,58,382	21,61,09,909	4,85,11,797	...

Net gain on State Railways as above Rs. 4,85,11,797
Add—Net receipts on account of Subsidized Railways, (Accounts Nos. 54 and 55) 22,51,879
Deduct—Miscellaneous Railway Expenditure (Account No. 56) -56,16,171
Total Gain on Railways (Accounts Nos. 2 and 3) 5,63,79,847

H.—Railway Revenue Account

ACCOUNT No. 52.

Abstract account of the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1920-21.

This account shows the actual Revenue results of the year's working and needs no further description.

No. 52.—ABSTRACT ACCOUNT OF GROSS REVENUE RECEIPTS, WORKING EXPENSES AND NET REVENUE RECEIPTS OF STATE RAILWAYS for the year 1920-21.

Class and name of Railway.	GROSS REVENUE RECEIPTS.			WORKING EXPENSES.			Net Revenue Receipts (India).	Percentage of Ordinary Working Expenses on Earnings.
	Earnings.	(a) Suspense.	Total.	Ordinary.	Programme.	(a) Suspense.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.								
<i>State Railways worked by the State.</i>								
Adon Railway	271,801	-1,762	2,69,839	3,47,722	...	-1,30,865	2,16,867	128-03
Eastern Bengal	4,97,035	-6,51,073	4,61,08,642	2,95,68,170	6,37,901	-3,81,787	3,98,24,384	63-23
North Western	13,14,76,815	-7,03,056	12,9,73,659	9,20,23,319	91,12,129	-1,60,908	10,00,81,480	70-52
Oudh and Rohilkhand	3,20,06,144	+5,82,641	3,26,48,785	1,71,09,567	28,64,035	-4,89,944	1,94,73,668	53-30
<i>State Railways worked by Companies or by Indian States.</i>								
Assam Bengal	1,03,50,566	-94,350	1,02,65,216	74,94,612	7,90,651	+9,758	83,01,021	72-34
Bengal Nagpur	6,42,70,605	-3,33,208	6,39,37,398	4,01,98,881	16,11,628	+14,52,061	4,38,60,676	63-48
Benares Extension	5,29,380	...	5,29,380	2,87,307	...	...	2,87,307	54-27
Bombay, Baroda and Central India	9,97,2,503	-3,11,186	9,94,16,377	6,33,43,792	45,63,440	-3,95,054	6,76,12,138	63-62
Burma Railways (including extensions)	3,26,8,388	-49,369	3,26,20,019	2,02,98,747	20,23,605	-1,84,820	2,21,87,533	62-13
East Indian	13,99,70,484	-15,64,416	13,84,14,068	6,43,72,711	1,03,01,894	-6,03,264	6,43,56,717	45-99
East Indian	12,81,81,318	-2,45,961	12,9,45,877	9,23,58,613	60,89,937	-22,69,139	9,67,9,411	72-05
Groat Indian Peninsula	60,30,007	...	60,30,007	3,09,09,280	2,63,970	...	38,22,250	11-74
Agva Delhi Chord	1,02,889	...	1,02,889	1,64,376	8,513	...	1,62,889	9-77
Baran Kotah	12,70,267	...	12,70,267	9,15,665	66,715	...	9,32,380	71-74
Bhopal	3,92,264	...	3,92,264	2,98,785	20,348	...	3,19,083	76-75
Cawnpore Banda	17,78,665	+1,00,416	18,79,081	12,12,763	60,633	-24,940	12,48,456	68-19
Jodhpur Hyderabad	29,79,578	+2,148	29,81,726	14,07,326	1,91,626	+3,93,336	19,96,187	47-23
Laoknow Bareilly (Rohilkhand and Kumaon)	6,24,49,608	-2,03,968	6,22,45,640	3,47,27,277	68,84,750	+1,51,915	4,17,61,943	66-60
Madras and Southern Mahratta	1,82,083	...	1,82,083	1,29,317	...	...	1,29,317	71-02
Dhono Kurnool	4,27,41,317	-34,939	4,27,06,378	2,41,94,364	19,21,014	-4,20,317	2,56,86,051	58-61
South Indian	1,11,78,691	-18,365	1,09,91,316	47,65,566	5,40,680	+1,77,051	5,48,327	42-03
Tirhoot (Bengal and North Western)	81,34,61,280	-36,86,048	80,97,75,232	49,94,16,070	4,85,93,369	-28,71,878	54,51,37,461	61-39
TOTAL IMPERIAL								
PROVINCIAL.								
Jorhat	1,31,611	-789	1,30,822	1,40,017	7,231	-381	1,46,887	108-38
GRAND TOTAL								
India	81,31,06,872	-36,86,937	80,94,19,935	49,95,56,087	4,80,00,600	-28,72,339	54,62,84,348	61-40
England	4,86,009	...	4,86,009	...	...	...	...	...

H. — Railway Revenue Accounts.

(a) The transactions under this head consist (1) in the case of receipts, the difference between the amounts earned but not realised during the year, and (2) realisation during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses Suspense records (1) undispursed liabilities of the year, (2) disbursements in respect of the liabilities of previous years and (3) miscellaneous advances.

ACCOUNT No. 53.

Account of interest charges and Annuity and Sinking Fund payments chargeable against the Net Revenue Receipts of State Railways for the year 1920-21.

This is a statement of the liability for interest, etc., on the entire capital at charge of Railways. It shows :—

- (1) The interest on Debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue.
- (2) The interest on Share Capital and Debentures contributed by the Working Companies.
- (3) The payments on account of Annuity and Sinking Fund charges connected with the Purchased Railways.

2. Details of the interest on Specific Loans and of the Annuity and Sinking Fund payments will be found in a subsidiary statement No. 53-A.

3. The principal item in the statement is the interest on non-specific Debt. As (except in the case of a certain amount of specific railway debt, no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917 Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, commencing from the accounts for 1919-20, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3·3252 per cent. in perpetuity, and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of this period.

No. 53.—ACCOUNT of TOTAL INTEREST CHARGES and ANNUITY and SINKING FUND payments chargeable against the NET REVENUE RECEIPTS of STATE RAILWAYS for 1920-21.

Class and Name of Railways.	Interest on Sterling Debt.		INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.		Annuities.	Sinking Funds.	Total.	Converted into Rupees at average rate of exchange.	Interest on Capital Outlay provided by Government.	Interest on Rupee Debt.	GRAND TOTAL.
	£	Rs.	On Share Capital.	On Debenture and Debenture Stock.							
	£	Rs.	£	Rs.	£	£	£	Rs.	Rs.	Rs.	Rs.
<i>State Railways worked by the State—</i>											
Aden Railway	...	...	...	...	...	...	...	...	30,342	...	30,342
Delhi New Capital Railway Works Scheme	...	...	...	...	...	...	...	...	8,682	...	8,682
Eastern Bengal	42,033	...	...	...	116,721	12,042	170,796	19,84,356	1,20,08,732	...	1,40,83,088
North Western	101,776	...	...	...	371,271	98,030	571,877	66,41,928	2,16,03,978	...	3,62,44,906
Kaur Khirgi	...	...	...	...	...	...	...	...	33,233	...	33,233
Nuski Extension	...	...	...	...	...	...	...	...	14,59,152	...	14,59,152
Laki Peza Tank	...	...	...	...	...	...	...	...	1,27,632	...	1,27,632
Tank Murfaza	...	...	...	...	...	...	...	...	96,616	...	96,616
Frontier Railway Reserve	...	...	...	...	...	...	...	...	1,88,137	...	1,88,137
Khyber Railway	...	...	...	...	...	...	...	...	23,995	...	23,995
Oudh and Rohilkhand	322,567	...	...	...	...	...	322,567	37,47,632	44,06,311	1,88,000	83,11,993
<i>State Railways worked by Companies or by Indian States—</i>											
Assam Bengal	...	45,000	41,516	...	...	...	86,516	10,05,105	47,72,603	...	57,77,767
Bengal Nagpur	...	105,000	305,093	...	...	...	410,093	47,64,505	1,26,03,373	...	1,73,09,968
Bozwa Extension	...	...	...	...	...	...	...	...	42,938	...	42,938
Bombay, Baroda and Central India	385,084	...	35,000	...	...	...	430,084	55,77,758	1,06,27,091	7,50,000	1,68,54,854
Dholka Danduka	...	...	...	...	...	...	...	...	14,912	...	14,912
Ilurra Railways (including Extensions)	...	75,000	37,500	...	112,500	...	112,500	13,07,061	51,07,314	...	64,14,303
East Indian	312,900	...	642,494	...	1,112,515	160,305	2,228,214	2,68,88,113	74,40,445	3,730	3,93,36,294
Great Indian Peninsula	224,319	77,250	122,500	...	1,268,511	...	1,773,830	2,06,08,931	1,15,21,820	...	3,21,20,751
...	81,250	...	...	...	...	...	...	...	...	...	...
Agra Delhi Chord	...	...	...	...	...	...	...	...	5,01,521	...	5,01,521
Baran Kotah	...	...	...	...	...	...	...	...	1,68,513	...	1,68,513
Bhopal	...	...	...	...	...	...	...	...	1,45,946	...	1,45,946
Gawnpore Banda	...	...	...	...	...	...	...	...	2,74,664	...	2,74,664
Jodhpur Hyderabad	...	...	...	...	...	...	...	...	1,56,236	...	1,56,236
Jachnow Bareilly (Rohilkhand and Kumaon)	...	...	...	...	...	...	...	...	4,06,503	...	4,06,503
Madras and Southern Mahratta	96,131	...	223,223	...	483,378	...	982,732	1,14,17,693	53,29,720	...	1,07,47,119
Dhono Kurnool	...	35,000	135,505	...	...	...	317,140	36,84,638	33,891	...	33,891
South Indian	146,635	...	...	...	...	...	...	...	26,76,113	...	63,60,751
Coonoor Ootacamund	...	...	...	...	...	...	...	...	1,64,830	...	1,64,830
Tinnevely Quilon (British Section)	...	...	...	...	...	...	...	...	1,491	...	1,491
Ditto (Indian State Section)	...	...	...	...	...	...	...	...	7,514	...	7,514
Tinnevely Tiruchendur	...	...	...	...	...	...	...	...	11,798	...	11,798
Tirhoot (Bengal and North-Western)	...	...	...	...	...	...	...	...	27,30,702	...	27,30,702
Abandoned Projects, etc.	...	...	...	...	...	...	...	...	1,09,276	...	1,09,276
State Railway Stores	...	...	...	...	...	...	...	...	3,74,507	...	3,74,507
Expenditure in England for stores purchased and remaining unappropriated.	...	...	...	...	...	...	...	...	2,22,529	...	2,22,529
Readjustment of capital outlay in England of Railway Companies at the average rate.	...	...	...	...	...	...	...	...	7,10,530	...	7,10,530
GRAND TOTAL	1,712,605	672,250	1,564,615	3,357,396	2,136,865	270,977	7,477,933	8,48,54,260	11,10,15,568	9,41,736	19,88,11,561
<i>Provincial Railways—</i>											
Distillery Siding	...	...	...	...	...	...	...	...	9,114	...	9,114
Jorhat	...	...	...	...	...	...	...	...	37,704	...	37,704
GRAND TOTAL	1,712,605	672,250	1,564,615	3,357,396	2,136,865	270,977	7,477,933	8,48,54,260	11,10,15,568	9,41,736	19,88,11,561
Grand Total.											
India.											
Add Exchange.											
England (converted in Rupees at £1=Rs. 10).											
(a) Interest—	£	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
On specific Debt	1,712,605	171,260	1,71,260	277,192	277,192	2,08,90,374	2,08,90,374	2,08,90,374	2,08,90,374	2,08,90,374	2,08,90,374
On Non-specific Debt	2,062,175	206,217	206,217	...	...	11,10,62,386	11,10,62,386	11,10,62,386	11,10,62,386	11,10,62,386	11,10,62,386
Total	3,774,780	377,480	377,480	277,192	277,192	13,19,52,760	13,19,52,760	13,19,52,760	13,19,52,760	13,19,52,760	13,19,52,760

(b) Represents interest on the State share of joint Devanuro Stock.

STATEMENT No. 53-A.

Statement of Interest, Annuities and Sinking Funds of Purchased Railways chargeable against the Net Revenue receipts for 1920-21.

This statement furnishes details of the interest on Specific Loans, on Non-Specific Debt and the Annuity and Sinking Fund payments connected with certain railways that were purchased by Government. The totals for each Railway under the several headings will be found in the main Account No. 53.

No. 53A.—STATEMENT of INTEREST, ANNUITIES and SINKING FUNDS OF PURCHASED RAILWAYS
CHARGEABLE AGAINST THE NET REVENUE RECEIPTS for 1920-21.

Class of charges.	Eastern Bengal.	North-Western.	Ondh and Rohilkhand.	Bombay, Baroda and Central India.	East India (including South Behar).	Great Indian Peninsula.	Madras and Southern Mahratta.	South Indian.
1	2	3	4	5	6	7	8	9
<i>Sterling Interest.</i>	£	£	£	£	£	£	£	£
On Railway Debenture Stock	13,946	...	...	...	64,604	108,058	...	19,125
On India 3½ per cent. stock issued in redemption of a portion of Annuity Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,621	117,444	—2,942	58,635	266,579	18,365	31,315	...
On India 3 per cent. stock issued for purchase of Railways or in redemption of a portion of Annuity Debenture Stock, and Debentures, and for purchase of undertakings of Railway Companies	13,680	—14,029	309,211	326,449	—15,421	97,896	64,816	119,887
On India 2½ per cent. stock issued in redemption of a portion of Debentures and Debenture Stock	—214	—1,639	10,794	...	—2,862	...	...	7,623
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	5,504	...	...	81,250	...	...
Interest chargeable on Advances	...	...	...	...	...	...	...	...
TOTAL INTEREST ON STERLING DEBT	42,033	101,776	322,567	985,084	312,900	305,569	96,131	146,635
Interest on Capital Contributed by Companies.	...	...	...	95,000	642,494	199,760	398,223	170,606
<i>Annuities.</i>								
Terminating in 1948 at the rate of £6—13—6-776 for every £100 Stock of Company	...	...	...	...	...	1,268,471	...	...
Terminating in 1953, at the rate of £5—12—6 for £100 Stock of the Company	...	...	...	...	849,141	...	...	...
Terminating in 1956 at the rate of £5—7—10-795 for every £100 Stock of the Company	...	...	...	...	...	...	488,377	...
Terminating in 1957 at the rate of £6—3—4-79 for every £100 Stock of the Company	116,760	...	...	...	...	...	...	...
Terminating in 1958 at the rate of £5—3—3-141 for £100 of the Company	...	371,210	...	...	...	...	...	...
Interest in lieu of Deferred Annuity	...	...	...	...	262,030	...	...	...
Contribution towards management, etc.	—39	61	...	...	1,374	40	1	...
TOTAL ANNUITIES	116,721	371,271	...	...	1,112,515	1,268,511	488,378	...
<i>Sinking Funds.</i>								
Sinking funds pursuant to Acts 42 and 43, Vict., C-206, Section 61 and Acts 44, 45, Vict., C. 53, Section 2(a)	12,042	98,630	...	...	160,305	...	...	...
TOTAL £	170,796	571,677	322,567	480,084	2,228,214	1,773,830	982,732	317,140
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Converted into Rupees at average rate of exchange.	19,84,356	66,41,923	37,47,682	55,77,763	2,58,88,113	2,06,08,931	1,14,17,693	36,84,638
<i>INTEREST ON DEBT.</i>								
<i>Interest on Rupee Debt.</i>								
On India 3½ per cent. Rupee debt	...	...	1,88,000	...	3,736	...	...	...
On India 4 per cent. Rampur Loan	...	...	...	...	...	...	...	...
On India 4 and 4½ per cent. Holkar and Scindia Loan	...	...	...	7,50,000	...	...	...	...
TOTAL INTEREST ON RUPEE DEBT.	...	...	1,88,000	7,50,000	3,736	...	...	...
Interest at 3·3252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5·1979 per cent. on outlay since 1916-17 to end of 1919-20 plus half the outlay of the year	1,20,98,732	2,86,02,978	44,06,311	1,05,27,091	74,46,445	1,15,11,820	53,29,726	26,76,113
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,20,98,732	2,86,02,978	45,94,311	1,12,77,091	74,50,181	1,15,11,820	53,29,726	26,76,113
GRAND TOTAL Rs.	1,40,83,088	3,52,44,906	83,41,993	1,63,54,854	3,33,38,294	3,21,20,751	1,67,47,419	63,60,751

[Old Acct. No. 56.]

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1920-21.

This account sets forth the receipts from certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, pages 144-145.

				IMPERIAL.
				Rs
INDIA—				
Government share of surplus profits of the Amritsar-Patti Kasur Railway .				1,42,086
Ditto	ditto	Southern Punjab Railway .		23,91,826
Ditto	ditto	Hardwar-Dehra Railway .		1,28,897
Ditto	ditto	Rohilkund and Kumaon Railway .		94,957
Ditto	ditto	Eastern Bengal Railway .		554
Sale of Land, Bengal and North-Western and Tirhoot Railway .				5,572
Ditto	Bezwada Extension .			50
Ditto	Central Provinces Railways .			298
Ditto	Dhond-Baramati Railway .			1,805
Ditto	Ahmadpur-Katwa .			27
Repayment of advances of interest. Ahmadabad-Dholka Railway .				8,844
. TOTAL				27,74,919
India .				6,84,522
England .				21,40,897

[Old Acct. No. 57.]

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE ON SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

This account sets forth the expenditure on certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Notes, pages 144-145.

IMPERIAL.		R
Assam Bengal Railway—Branch Line Companies worked or under construction—		
Chaparmnkh Silghat		—872
Katakhal-Lala-Bazar		2,906
Mymensingh Bhairab Bazar		21,757
Bengal and North-Western Railway		7,422
North-Western Railway—Branch Line Companies worked or under construction—		
Amritsar-Patti-Kasur		5
Jacobabad-Kashmor		25
Nawanshabr-Jajjou Extension		1,385
Southern Punjab		12,436
Oudh and Rohilkhand Railway—Branch Line Companies worked or under construction—		
Hardwar Dehra		—4
South Indian Railway—Branch Line Companies worked or under construction—		
Manamadura Sivaganga		1,08,423
Railways under the audit of Government Examiner, Assam Bengal Railway—		
Arakan Light Railway		1,63,826
Mymensingh Bhairab Bazar		81,542
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—		
Guzarat Railways (Rebate)		33,865
Nadiad Kapadvanj		8
Railways under the audit of Government Examiner, East Indian Railway—		
Ahmadpur-Katwa		157
Burdwan-Katwa		320
Bankura-Damoodar River		57,869
Dashghara-Jamalpurganj		3,177
Railways under the audit of Government Examiner, Great Indian Peninsula Railway—		
Barsi Light		148
Dhond Baramati		45
Pachora-Jamner		1,711
Railways under the audit of Government Examiner, Robilkund and Kumaon Railway—		
Bareilly Soron including Soron Kasganj Branch		218
Moradabad Ramnagar Extension		3,413
Robilkund and Kumaon Railway for waiving claim for supply of wood fuel		5,000
Pilibhit Shahjahanpore Extension		925
Carried over		5,00,007

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1920-21—*concl'd.*

IMPERIAL— <i>cont'd.</i>		R
	Brought forward . {	5,00,007
Railways under the Audit of Chief Auditor, Eastern Bengal Railway—		
Kalighat Falta		508
Sara-Sirajganj		9,678
	TOTAL IMPERIAL .	5,09,993
PROVINCIAL.		
Dibru-Sadiya (Assam)		5,112
Rohilkhand and Kumaun Railway for waiving claim for supply of wood fuel (United Provinces)		5,000
Saharanpur Shahdura Light Railway (United Provinces)		2,935
	TOTAL PROVINCIAL .	13,047
	GRAND TOTAL .	5,23,040

[Old Acct. No. 53.]

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21.

This account sets forth the expenditure by Government on certain items which cannot be allocated to specific Railways, *viz.*, outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Accountant General for Railways, the Government Inspectors of Railways and Government Examiners of Railway Accounts, as reduced by the recoveries made from the Companies in respect of the same.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
IMPERIAL.	
ESTABLISHMENT.	R
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies	11,02,146
Mining Engineer and Coal Controller	—26,084
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	3,25,978
Leave and Pension allowances of Railway Officials paid by means of rupee drafts	36,413
Surplus Establishment and Miscellaneous charges	2,41,247
Office of Accountant General, Railways	2,20,608
Indiaa Railway Committee	2 18,313
Accountant General, Railway's office auxiliary account	—75,50,256
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies :	—53,11,643
Assam-Bengal	69,601
Bengal-Nagpur	2,22,482
Bengal and North-Western	82,238
Bombay, Baroda and Central India	2,87,574
Burma	1,37,453
East Indian	2,21,473
Great Indian Peninsula including Indian Midland	2,65,795
Rohilkhand-Kumaon	25,003
Madras and Southern Mahratta	2,21,481
South Indian	1,28,115
	—16,59,215
NET	—70,00,860
Carried over	—70,00,860

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—
contd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC.		R
	Brought forward	—70,00,860
Assam Bengal Railway—		
Akhaura Birendra-nagar		63
Bagmara-Siju-Jhankeray		10,127
Chittagong Maungdaw		—1,077
Furkating Badulipara		475
Jhanjail Bagmara		36
Maungdaw Akyab		5,396
Madhupur Therriaghat and Taraponji Isbamati		438
Bengal Nagpur Railway—		
Bokharo Ramgarh Survey		—17,981
Drug Bastar Jeypur		—19
Lohardaga Neterhaut plateau		—5
Monharpur Coal Field Reconnaissance		17,846
South Karanpura Coal Field		131
Venkatanagar Korea Coal Field		1,676
Vizagapatam Harbour		142
Bombay, Baroda and Central India Railway—		
Ahmedabad Kapadvanj		500
Dholka Dhanduka		—3,297
Nadiad Kaira		180
Vasad Katana		2,744
Burma Railways—		
Alon Saiugbin		—8,609
Kyaikthin Yindait		2,672
Moulmein Panga Survey		—8,062
Namtu Railway connection Survey		854
Pyinmana Magwe		—30,406
Pyinmana Myinbyin		—9,113
Southern Shan States		1,05,633
East Indian Railway—		
Daltonganj Jubbulpore reconnaissance Survey and Daltonganj Hutor Coal Fields Survey		63,002
Ferro Concrete Bridges building and testing 40 ft. span		—200
Kasta Coal Field Railway Survey		—13,070
Eastern Bengal Railway—		
Bongong Satkhira		126
Boring in the River Hooghly		—84
Churni Bridge, Santipur		3,154
Dinapore Purneah District		16,490
Garmuktesar Kusgunj Canal Bank		10,995
Gham-Shimana Bostee		4,706
Jessore Faridpur		66
Jhenidah Salkopa		272
Kalimpong Gangtok		400
Location of a site for a suitable crossing over the Jamna		2,668
Mymensingh Bhairab Bazar		10,079
Naihati Habra Satkhira		144
Nalbari Tangla		1,044
Nachoul Rampur Boalia		5,261
Parbatipur Bonarpara		961
Parbatipur Siliguri Conversion		14,636
Pandu Shillong		50
Purneah Kissenganj		11,198
Tube Railways		9,230
Udairampur Raipur		27
Great Indian Peninsula Railway—		
Belapur Shegaon		225
Baramati Malegaon Paudhara		390
	Carried over	2,18,714
		—70,00,860

No. 56—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—
contd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
		R
SURVEYS, ETC.— <i>contd.</i>		
Brought forward		—70,00,800
		2,18,714
Lucknow Bareilly Railway— Ramnagar Mohan-Kumaria		10,068
Madras and Southern Mahratta Railway—		
Hotgi Sholapur		4,669
Karad Chiplan Ulva		1,01,558
Koregaon Satara		827
Bagalkot-Raibag		383
North Western Railway—		
Dina Sultanpur		113
Fazilka Abohar		6,349
Frontier Railway Reserve		
Chaman and Spezand		2,33,083
Jaijon-Hoshiarpur-Doab		3,601
Khushab Sangla Hill		803
Khyber Railway Survey		—1,108
Kalabagh Bridge		405
Nawshera Dargai		2,044
Rajpura Malla		1,548
Pathankot Nurpur		2,355
Patiala Jukhal		1,803
Boring in the bed of the Indus at Kalabagh		12,584
Oudh and Rohilkhand Railway—		
Agra-Karachi		1,04,633
Hardwar-Karnaprayag		80,483
Investigation of the scheme of Cement manufacture		1,608
South Indian Railway—		
Freight charges on 5 F. class engines supplied to expeditionary forces returned from War to India		5,338
Jayankonda-Sholapuram Trichinopoly		—1
Mangalore Panemangalore		—6
Shoranur Manantoddy		26,057
Trichy Pudukottah		2,915
Ramnad Virudupati Tenkasi Project		4,519
Panruti-Trichy and Trichy Ramnad project.		2,736
Tirhoot Railway—		
Captainganj Thumathubani and Chinroka Pheranda Nawtakwa Extension.		577
Ganges Bridge Survey Mokamehghat		—6
Surveys under the Audit of Govt. Examiner, Assam Bengal Ry.—		
Hukong Valley Railway		4,09,351
Carried over		18,50,113
		—70,00,800

No. 56—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21.—
concl'd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC.— <i>cont'd.</i>		₹
Brought forward		—70,60,860
Surveys under the Audit of Govt. Examiner, Bombay, Baroda and Central India Ry.—		13,30,113
Bombay Sind Connection		16,079
Guzerat Feeder Railway (Reconnaissance)		67
Jamnagar to Dhardas Kuranyer		311
Jamnagar-Kamhalia-Salaya		168
Khambalia-Wadala		480
Modasa Dongarapur		12,960
Neemuch Pachpahar Goona (Reconnaissance)		—129
Porbandar-Kuranga		436
Helvad Malia Extension		—132
Tawabi Crater		8,971
Bengal and North-Western Railway—		
Extra expenditure incurred in the intermediate transfer of Bengal and North-Western Railway Standard engines to the Jodhpur Bikaner Railway on return from East Africa		15,023
Surveys under the Audit of Govt. Examiner, Great Indian Peninsula Ry.—		47
Belapur Sheogaon		
Total Surveys, etc.		13,84,394
TOTAL IMPERIAL		—56,16,466
PROVINCIAL.		
Assam—		
Assam Light.		295
Total Provincial		295
GRAND TOTAL		—56,16,171
India		—70,05,252
England		13,89,081

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1920-21.

Section J.—Irrigation.

Revenue Rs. 8,79,68,212. Expenditure Rs 7,01,79,256.

MAJOR HEAD.	No. of Account.	DETAIL of ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Major Works	57	Direct receipts	166	Rs. ...	Rs. 5,52,03,908	Rs. ...
	58	Working Expenses (Abstract Account)	167	...	...	2,75,19,043
	59	" " (Detailed Account)	172	2,75,19,043	...	...
	60	Capital Expenditure on Protective Irrigation Works in, addition to that charged under Famine Relief and Insurance	173	...	...	...
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A)	174 to 179	...	2,85,63,861	...
	61	Statement of Financial Results	174 to 179	...	...	2,33,16,179
Minor Works and Navigation	61	Interest on Debt	179	...	...	...
	62	Gross Receipts	187	...	42,00,443	...
	62A	Summary of Receipts from Minor Works and Navigation	188	42,00,443	...	...
	63	Expenditure (Abstract Account)	191	...	...	1,93,44,034
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	197	15,63,517	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	201	27,37,282	...	...
Total					8,79,68,212	7,01,79,256

No. 57.—ACCOUNT OF DIRECT RECEIPTS FROM MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-1921.

DIRECT RECEIPTS DURING THE YEAR.

	Water rates.		Owners' rates.		Sales of water.		Water-supply of Towns.		Plantations.		Other canal produce.		Water-power.		Navigation.		Rents of buildings.		Fines.		Miscellaneous.		TOTAL.	
	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.
Imperial.																								
<i>North-West Frontier.</i>																								
Lower Swat River Canal	4,63,316	...	...	...	311	...	...	...	4,360	...	...	...	42,653	...	...	...	1,204	...	454	...	4,994	...	5,17,201	...
Upper " "	3,95,999	...	...	...	166	...	...	...	1	...	...	...	15,282	...	...	...	3,858	...	723	...	17,732	...	4,33,771	...
Paharpur Canal	23,875	...	...	...	...	...	...	...	43	...	...	...	...	...	...	...	...	...	...	...	35	...	23,953	...
Kabul River Canal	1,42,052	...	...	...	4,604	...	...	...	108	...	...	...	51,832	...	...	...	1,105	...	25	...	1,695	...	2,01,921	...
TOTAL	10,23,842	...	...	...	5,081	...	...	...	4,421	...	...	...	1,09,767	...	...	...	6,167	...	1,202	...	24,366	...	11,76,846	...
<i>Madras.</i>																								
Nagavalli River Project	...	...	...	...	...	...	...	...	...	...	342	...	...	...	...	...	166	...	...	...	150	...	658	...
Godavari Delta System	...	...	...	...	1,236	...	...	...	14,070	...	11,953	...	...	...	...	...	625	...	43	...	4,498	...	1,54,063	...
Kistna Delta	...	...	...	...	1,631	...	...	...	12,000	...	36,273	...	...	...	...	...	2,265	...	22	...	1,724	...	1,26,323	...
Cauvery Delta	...	...	...	...	357	...	...	...	6,889	...	2,606	...	...	...	...	...	598	...	...	...	5,092	...	16,142	...
Ponnar Anicut	...	...	...	...	...	...	...	...	...	...	1,839	...	...	...	...	...	470	...	...	...	384	...	2,633	...
Srivaikuntam Anicut System	...	...	...	...	...	...	...	...	1,270	...	1,013	...	...	...	...	...	372	...	...	...	43	...	3,638	...
Kurnool-Cuddapah Canal	...	...	...	...	...	...	...	...	695	...	3,482	...	...	...	...	...	1,130	...	...	...	5,175	...	18,190	...
Barur Tank	...	...	...	...	...	...	...	...	...	...	1,533	...	...	...	...	...	43	...	...	...	...	...	1,578	...
Periyar Project	...	...	...	...	...	...	...	...	...	...	13,494	...	...	...	...	...	263	...	...	...	113	...	17,380	...
Rashikulya Project	...	...	...	...	100	...	...	...	3,074	...	888	...	...	...	...	...	7	...	...	...	45	...	1,292	...
Cheyaru Anicut	...	...	...	...	...	...	...	...	1,390	...	...	...	...	...	...	...	55	...	...	...	9	...	1,440	...
Poinay Anicut	...	...	...	...	...	...	...	...	716	...	...	...	...	...	...	...	66	...	...	...	910	...	4,991	...
Lower Coleroon Anicut	...	...	...	...	...	...	...	...	3,074	...	...	...	...	...	...	...	272	...	...	...	6	...	714	...
Shattatope Anicut	...	...	...	...	...	...	...	...	575	...	48	...	...	...	...	...	85	...	...	...	2	...	1,129	...
Tirukoyilur Anicut	...	...	...	...	...	...	...	...	1,008	...	96	...	...	...	...	...	23	...	...	...	...	...	1,560	...
Divi Pumping Project	...	...	...	...	...	...	...	...	175	...	955	...	...	...	...	...	420	...	...	...	...	...	...	...
TOTAL	...	...	...	...	3,364	...	...	...	45,169	...	75,237	...	...	...	...	...	6,931	...	65	...	18,758	...	3,46,560	...
<i>Deduct—Provincial share under the Contract.</i>	...	...	...	...	1,682	...	...	...	22,585	...	37,628	...	...	...	...	...	3,466	...	32	...	9,379	...	1,73,275	...
TOTAL	...	...	...	...	1,682	...	...	...	22,584	...	37,629	...	...	...	...	...	3,465	...	33	...	9,379	...	1,73,275	...
<i>Bombay.</i>																								
Desert Canal	82,137	...	...	...	...	...	...	...	70	...	971	...	...	...	...	...	19	...	652	...	983	...	84,892	...
Unharwar	240	...	...	...	...	...	...	...	63	...	209	...	...	...	...	...	...	...	482	...	307	...	1,370	...
Bogari Canal	23,581	...	...	...	187	...	...	...	33	...	563	...	...	...	...	...	15	...	1,864	...	1,847	...	28,090	...
Mahiwah	155	...	...	...	...	...	...	...	17	...	1,030	...	...	...	...	...	4	...	136	...	1,600	...	2,892	...
Dad Canal	—257	...	...	...	...	...	...	...	430	...	481	...	...	...	...	...	24	...	154	...	—307	...	505	...
Nasrat Canal	—72	...	...	...	...	...	...	...	230	...	361	...	...	...	...	...	...	...	66	...	—35	...	650	...

Eastern Narn Works	2,427	3,827	...	...	...	673	8,120	780	33	5,805	5,191	28,805
Jamrao Canal	1,500	93	...	...	...	100	24,185	...	36	15,086	7,003	49,592
Hathmati and Khariet Canal	35,196	103	...	...	...	30	4,393	...	...	...	2,266	41,914
Lower Panjhra River Works	9,470	...	...	...	...	3	1,272	...	...	...	124	10,369
Kadva River Works	42,058	...	...	...	...	...	3,181	...	...	...	366	45,618
Pravara River Works—Lakh Canal	778	3	...	...	...	59	181	...	...	...	...	1,004
Nira Canal and Shotphal Tank	9,50,716	374	...	...	...	653	1,335	...	76	...	2,230	9,54,890
Mutha Canals and Matoba Tank	3,18,741	1,577	...	...	...	718	5,901	...	45	...	1,587	3,81,012
Mhaswad Tank	40,213	...	...	...	...	2,152	833	...	7	...	6,061	49,206
Elruk Tank	3,534	99,007	...	...	...	804	4,734	...	2	...	269	1,33,170
Krishna Canal	32,075	...	...	...	...	...	597	...	...	...	1	33,573
Pravara Canals Project	13,582	...	...	...	...	684	332	...	3	...	94	14,564
Chankapur Tank (Girna left Bank Canal)	19,231	...	...	...	...	51	195	...	1	...	126	19,932
Godavari Canal	3,72,657	5,937	...	...	...	297	172	...	20	...	5,708	3,80,326
Deduct—Provincial share under the Contract												
	19,75,865	1,11,109	...	...	...	7,077	59,036	1,373	285	25,719	38,130	22,73,594
TOTAL	9,87,933	55,599	...	...	...	3,539	29,518	687	143	12,959	19,065	11,36,797
		55,000	...	...	...	3,533	29,518	686	142	12,960	19,065	11,36,797
Bengal.												
Midnapore Canal	1,75,231	...	...	...	...	94	42	40,370	612	...	19,673	2,36,272
Tidal Canal	...	250	...	...	...	17	502	61,372	93	...	1,640	63,624
	1,75,231	250	...	...	...	111	544	1,01,742	705	...	21,313	2,39,896
	87,616	125	...	...	...	55	272	50,871	353	...	10,656	1,49,948
Deduct—Provincial share under the Contract												
	87,615	125	...	...	...	56	272	50,871	352	...	10,657	1,49,948
TOTAL												
	4,708	...	...	...	...	101	...	...	...	...	...	4,804
Gheri Nadi scheme	13,884	...	...	...	...	208	...	...	...	...	78	14,170
Malhagan Tank	3,97,028	256	...	...	...	3,818	...	...	2,007	...	1,019	4,04,138
Bakwa Canal	2,35,393	24	...	...	...	2,804	...	...	846	...	5,315	2,41,382
Ken Canal	1,48,072	49	...	...	...	1,578	...	...	693	...	376	1,51,371
Dausan Canal	30,561	151	...	...	...	1,574	...	...	...	...	420	31,909
Pahuj and Garhman Canal	55,842	226	...	...	...	1,367	...	...	...	...	2,507	60,815
Ganggar Canal			...	...	...		...	...	...	...
TOTAL	8,86,083	709	...	...	...	10,450	...	...	4,419	...	9,715	9,14,689
United Provinces of Agra and Oudh.												
	29,87,473	63,197	...	...	...	41,049	67,419	1,09,767	14,545	14,095	73,182	35,51,535
TOTAL												
Carried over												

Central Provinces.																					
Asola Mondla Tank	19,346	...	121	...	...	531	...	102	...	302	20,438								
Wara Tank	1,412	...	26	...	...	146	...	16	...	31	1,629								
Jamania Tank	801	...	...	...	...	173	...	...	...	144	1,118			
Khatibanda Tank	5,863	...	...	...	...	302	...	6	...	45	6,221						
Chandpur Tank	8,344	...	...	...	...	1,147	...	...	...	319	9,849			
Harghan Tank	532	...	...	...	...	71	...	...	...	387	990			
Khimadatan Tank	737	...	...	...	...	10	...	...	...	...	780		
Kasangi Tank	1,282	...	...	...	...	...	...	...	...	15	1,297		
Pindraon Tank	2,681	...	87	...	...	...	...	...	...	15	2,783				
Cherkamara Tank	5,719	...	...	...	...	560	...	2	...	39	6,320						
Jandala Canal	2,662	...	65	...	...	437	...	1,038	...	2,017	6,189								
Marowda Tank	1,010	...	69	...	...	71	...	...	...	169	1,319					
Khapri-Aranda Tank	613	...	...	...	...	14	...	...	...	676	1,302			
Dainakheri Kurud Tank	695	...	...	...	...	37	...	...	...	38	670			
Khola Tank	493	...	...	...	...	...	...	...	...	50	543		
Rantek Reservoir	14,999	...	1,175	...	...	1,950	...	199	...	771	18,194								
Kattanjheri Tank	219	...	...	...	...	160	...	46	...	98	563						
Bodulkessa Tank	7,387	...	...	...	...	261	...	7	...	2.9	7,987						
Mahanadi Canal	51,962	...	14	...	...	1,133	...	588	...	1,226	54,923								
Wainganga Canal	27,353	...	2	...	...	1,680	...	20	...	663	30,251								
Ruonai Tank	825	...	...	...	...	168	...	11	...	72	1,076						
Perar Kulun Tank with Mohari feeder	3,676	...	...	...	...	41	...	30	...	67	3,813						
Kukerlebi Tank	1,234	...	...	...	...	...	...	...	...	60	1,294		
Ghorajholi Tank	2,709	...	50	...	...	253	...	19	...	89	3,180								
Khatree Tank	45	...	...	...	...	18	...	16	...	23	104						
Nalabhar Tank	2,011	...	7	...	...	312	...	...	...	60	2,298					
Kumbhari	1,418	...	1,618	...	...	...	...	...	...	...	...		
TOTAL	214,910	4,002	159,950	38,911	1,46,798	...	...	2,603	...	7,557	1,54,149								
TOTAL IMPERIAL	214,910	4,002	159,950	38,911	1,46,798	1,036	3,07,165	7,311	...	9,10,834	2,36,46,751										
Carried over Imperial	214,910	4,002	159,950	38,911	1,46,798	1,083	3,07,165	7,311	...	9,10,834	2,36,46,751										

(a) Recovered by Civil Department.

J.—Irrigation.

No. 57.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—continued.

	Water rates.	Owners' rates	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	2,11,69,109	4,002	1,56,030	39,911	1,46,798	1,08,370	3,07,165	6,58,132	71,311	24,781	6,40,886	2,36,46,751
Provincial. <i>Madras.</i>												
Provincial share under the Contract	...	...	1,082	1,496	22,655	37,038	...	97,007	3,466	32	9,379	1,73,275
<i>Bombay.</i>												
Provincial share under the Contract	9,87,332	...	55,699	27,155	3,539	29,318	...	687	143	12,839	19,065	11,36,797
<i>Bengal.</i>												
Provincial share under the Contract	87,616	...	125	...	55	272	...	50,871	353	...	10,656	1,19,948
United Provinces of Agra and Oudh.												
Ganges Canal	49,53,500	36,164	8,624	1,500	1,03,993	...	70,911	5,044	6,180	5,781	29,852	52,20,324
Lower Ganges Canal	34,12,730	11,719	35,623	...	62,033	1,290	5,000	4,713	4,813	2,305	31,637	36,01,312
Agra Canal	8,07,513	4,135	12,111	...	16,229	...	4,013	...	1,096	1,932	4,557	8,88,912
Eastern Jamuna Canal	18,3,335	6,029	1,039	...	21,812	...	4,132	...	1,658	1,682	12,628	19,26,565
Dun Canal	93,163	4,571	19,235	...	683	...	3,236	...	...	...	560	1,36,138
Bijnor Canal	41,296	539	89	...	1,110	...	52	...	180	713	...	44,429
General Canal	81,429	...	5	...	356	...	...	...	...	...	...	81,784
Total	1,12,43,138	(a) 99,338	78,973	1,501	2,09,056	1,290	1,51,657	9,757	13,937	13,508	79,398	1,19,03,604
Punjab.												
Provincial share under the Contract	1,57,80,031	(a) 4,003	91,097	6,665	95,312	6,473	1,99,723	67,513	13,175	10,533	3,68,244	1,66,79,344
<i>Bihar and Orissa.</i>												
Provincial share under the Contract	13,98,127	...	698	...	9,162	2,751	670	34,121	3,972	82	61,158	15,14,389
Total Provincial	2,96,09,797	1,03,341	2,29,036	37,119	3,36,716	77,397	3,62,035	2,00,038	65,363	33,014	6,51,198	3,16,77,157
GRAND TOTAL	5,09,94,903	1,07,313	3,88,011	71,030	4,83,511	1,85,743	6,69,230	9,18,470	1,36,077	30,795	11,92,081	5,52,03,908

(a) Recoveries by Civil Department.

No. 58.—ABSTRACT ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1920-21.

	IMPERIAL.							PROVINCIAL.							GRAND TOTAL.			
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Bihar and Orissa.	TOTAL.	Rs.
Working Expenses and Maintenance.																		
Extensions and Improvements	75,302	42,808	1,80,725	100	17,787	4,34,475	65,433	18,382	5,274	8,10,341	42,802	1,80,725	161	1,10,724	4,34,475	18,382	7,87,269	18,27,610
Maintenance and Repairs	5,85,263	7,14,006	8,93,575	75,880	2,53,251	23,42,681	3,84,177	9,03,382	2,80,281	51,44,476	7,14,003	8,93,574	75,879	13,20,855	23,42,681	9,09,382	54,56,377	1,09,00,853
Establishment	5,05,140	3,89,029	5,11,403	48,237	3,51,950	38,61,363	3,94,453	4,76,543	3,57,095	66,95,213	3,89,023	5,11,403	48,236	25,92,530	38,61,363	4,76,543	76,79,104	1,43,74,317
Tools and Plant	9,133	5,105	12,847	3,616	4,768	86,511	36,104	14,297	18,619	1,90,930	5,105	12,847	3,616	1,39,683	86,511	14,236	2,61,998	4,52,928
Refunds of Revenue	85	1,231	21,641	68	964	45,520	10	3,000	6,500	70,009	1,220	21,642	69	12,874	45,520	3,001	84,326	1,63,335
Total	(a) 9,74,923	(b) 11,52,164	14,20,101	1,27,961	(c) 6,34,710	65,70,550	(d) 8,80,177	8,31,544	6,67,749	(e) 1,32,49,969	11,52,162	14,20,191	1,27,961	41,76,666	65,70,550	8,21,544	1,42,19,074	2,75,19,043

(a) Includes Rs. 1,736 on account of expenditure in England.

(b) " " " " " "

(c) " " " " " "

(d) " " " " " "

(e) " " " " " adjustment of Exchange.

No. 59—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1920-1921.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improve- ments.	Maintenance and Repairs.	Establish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improve- ments.	Maintenance and Repairs.	Establish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
Imperial.												
<i>North-West Frontier.</i>												
Lower Swat River Canal	Rs. 13,007	70,977	92,089	1,664	50	1,77,887	2,80,679	18,41,273	24,19,686	Rs. 50,991	6,080	Rs. 41,01,672
Upper Swat River Canal	38,807	2,63,561	3,20, 57	6,799	35	6, 8,869	1,01,345	13,30,287	10,74,426	52,749	802	25,57,389
Kabul River Canal	22,424	33,951	61,422	1,117	...	1,19,323	3,49,195	8,61,017	7,18,921	33,542	6,040	13,98,735
Taharpur Canal	1,064	26,841	30,612	563	...	63,974	46,107	4,05,747	2,92,568	13,349	1,525	7,58,196
<i>Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (Vide Account No. 63-B)</i>	...	...	...	...	...	...	74,391	2,06,645	2,56,597	3,392	2,361	(a) 5,43,386
TOTAL	75,302	3,85,263	6,05,140	9,133	85	9,74,923	7,01,926	37,34,659	42,49,001	1,47,441	11,856	88,44,886
Madras.												
Nagavalli River Project	1,835	13,566	7,433	390	10	23,224	20,741	1,38,864	64,056	2,172	281	2,27,014
Godavari Delta System	35,034	4,31,919	2,44,018	7,609	390	7,19,868	14,84,786	1,63,98,22	1,16,80,748	26,84,171	19,950	8,12,85,519
Kistna Delta System	11,091	3,22,766	2,05,331	—1,891	1,368	5,38,065	12,03,647	1,19,67,354	92,53,805	18,86,667	25,906	2,43,37,379
Canary Delta System	18,761	1,68,107	75,600	795	293	2,53,676	12,03,907	—3,77,901	19,4,231	—30,955	1,919	27,45,201
Pennar River Canal System	2,703	96,838	18,717	792	34	1,19,034	1,52,693	11,12,671	10,73,673	1,032	1,910	23,54,878
Sitalkuntam Aicut System	2,920	10,112	6,092	48	...	19,923	95,233	6,37,195	4,52,943	2,981	655	11,89,017
Kurnool Cuddapah Canal	11,209	90,732	69,955	987	195	1,73,078	4,72,332	31,67,345	13,64,907	1,07,092	14,692	51,26,488
Barur Tank Project . . . . .	...	3,785	1,278	48	...	5,111	2,237	1,24,041	67,412	344	54	2,08,088
Rushikulya Project	2,241	37,373	19,373	1,015	6	60,508	1,01,254	9,30,031	2,65,868	26,131	88	13,88,363
Pottur Project	668	91,134	44,868	325	37	1,37,788	17,44,212	8,29,803	2,90,030	72,750	2,619	28,61,018
Chavara Aicut	—1,190	12,665	4,794	63	...	16,322	88,072	6,33,400	2,68,603	291	461	8,92,353
Trunkor Aicut	2,156	22,016	10,340	114	...	35,206	1,21,341	8,36,831	1,87,699	1,016	892	12,28,749
Lower Coleroon Aicut	—1,812	5,612	1,505	7	...	5,302	98,823	5,66,444	6,01,533	106	393	8,53,377
Divi Pumping Project	—2,458	53,169	21,116	281	108	72,238	3,18,191	15,71,876	4,01,533	1,623	403	24,39,946
Shatitopo Aicut	2,956	63,238	40,723	—376	...	1,06,545	14,36	6,17,011	2,63,159	58,446	15	9,53,767
Vorkataparam Tank	—48	11,536	4,500	54	...	16,322	77,391	6,89,968	2,41,839	651	249	10,10,491
Bhavani tank project	16	385	275	4	...	680	1,143	1,143	785	12	...	1,966
	11	1,657	1,028	—9	...	2,687	43	2,311	1,440	—6	...	3,788
<i>Deduct—Provincial share under the Contract</i>	85,605	14,28,012	7,78,018	10,210	2,441	23,01,935	55,90,714	3,97,84,848	2,87,57,635	43,27,567	70,267	7,91,31,021
<i>Provincial outlay on canals now classed as Productive (Vide Account No. 63-B)</i>	42,802	7,14,006	3,89,029	5,105	1,221	11,52,164	10,60,400	72,06,930	63,40,145	7,27,452	11,905	1,43,46,632
TOTAL	42,803	7,14,006	3,89,029	5,105	1,221	11,52,164	5,92,573	27,61,261	7,68,488	1,702	61	(b) 41,24,088
TOTAL							40,37,911	2,98,16,654	2,28,49,493	40,98,403	58,801	6,09,90,301

Bombay.

Desert Canal	4,082	98,462	33,992	1,080	...	1,37,596	2,56,721	24,53,610	6,33,046	27,555	7,245	85,78,177
Unharwah Canal	1,365	45,375	14,808	453	...	6,121	1,48,437	8,34,914	1,80,417	7,498	...	11,70,686
Bogari Canal	1,369,72	1,28,182	89,914	2,797	...	3,57,565	4,95,373	34,89,778	9,67,393	38,166	1,751	49,72,400
Mahirah Canal	26,579	53,718	23,331	963	26	1,14,667	1,38,408	8,51,109	1,19,418	6,358	210	11,15,503
Eastern Narm Works	78,012	3,71,150	2,23,429	4,423	...	6,77,614	5,03,908	41,55,428	19,66,825	55,397	8,042	70,85,000
Dad Canal	18,356	68,05	66,508	910	-5	1,54,434	10,134	12,56,431	4,27,127	12,518	518	17,06,810
Jamruo Canal	23,236	2,48,294	2,22,746	2,572	460	4,87,308	1,36,504	33,34,544	27,17,787	77,748	1,267	63,17,348
Nasrat Canal	19,847	53,131	78,166	1,118	88	1,92,350	97,655	12,07,226	4,43,521	11,909	98	17,60,109
Hathmati and Kharicut Canals	3,161	23,253	3,672	432	12	30,530	86,031	8,99,737	1,65,551	7,465	3,704	6,82,468
Lower Panjira River Works	2,749	1,223	2,470	161	...	6,603	37,793	1,27,970	1,04,611	2,835	3,896	2,77,158
Kadva River Works	6,460	10,719	14,369	642	83	32,303	33,49	2,37,233	2,73,927	7,572	528	5,52,879
Pravara River Works—Lakh Canal	...	1,975	1,053	51	...	2,479	715	1,37,542	1,53,323	2,929	116	3,14,028
Mutha Canal and Matoba Tank	14,999	38,590	46,835	1,533	30,998	1,32,960	1,83,70	19,82,580	15,15,485	1,57,776	52,945	38,72,156
Nira Canal and Shephal Tank	7,160	66,147	33,306	2,735	6,783	1,66,131	1,43,692	10,37,467	11,12,951	47,080	20,539	24,21,729
Mhasvad Tank	826	8,969	10,089	366	75	2,325	26,437	2,55,592	2,15,265	6,432	423	5,01,149
Elkruk Tank	5,739	8,402	7,585	572	...	22,998	56,808	3,77,625	2,67,350	7,11,240	1,157	7,11,240
Krishna Canal	763	9,405	4,090	431	...	1,4739	8,089	3,94,319	2,44,279	6,021	1,632	6,54,320
Gokak Canal, First Section	...	...	...	...	...	...	395	10,333	7,593	389	77	18,967
Chankapur Tank Girna Left Bank Canal	3,302	8,900	10,188	455	...	22,845	20,084	82,738	69,092	3,887	40	1,58,411
Pravara River Canal Project	24	16,093	12,346	601	...	29,053	5,000	1,15,576	71,923	2,543	462	1,95,581
Godavari Canal	7,818	81,526	69,020	3,334	4,763	1,60,461	48,713	6,74,239	4,22,547	14,154	43,571	12,03,224
Deduct—Provincial share under the Contract	3,61,450 1,80,725	19,87,119 6,93,574	10,22,806 5,11,403	25,694 12,847	43,283 21,642	29,40,382 14,20,191	24,83,999 9,39,662	2,40,35,641 72,68,369	1,20,99,404 39,33,440	5,04,537 1,63,925	1,48,221 55,845	3,92,71,802 1,25,51,241
Total	1,80,725	9,93,575	5,11,403	12,847	21,641	14,20,191	15,44,387	1,67,77,272	81,65,984	3,40,612	92,376	2,60,20,551
<i>Bengal.</i>												
Midnapore Canal	470	1,35,313	86,379	6,457	137	2,22,755	1,88,841	50,31,370	31,36,037	10,68,979	18,642	94,41,860
Tidal Canal	—149	16,446	10,094	775	...	27,156	37,830	13,43,927	6,09,684	2,04,258	3,329	21,98,928
Deduct—Provincial share under the Contract	321 161	1,51,759 73,879	96,473 48,236	7,232 3,616	137 69	2,55,922 1,27,961	2,26,671 2,19,066	63,75,297 57,55,731	37,45,721 33,14,786	12,71,237 11,71,760	21,871 20,388	1,16,40,797 1,04,81,721
Total	160	75,880	48,237	3,616	68	1,27,961	7,615	6,19,566	4,30,985	99,477	1,483	11,59,076
Carried over	2,98,990	18,68,724	14,53,809	30,701	23,015	36,75,239	62,91,319	6,03,48,151	3,54,94,905	46,85,933	1,64,016	9,75,84,824

(a) R. 2,75,707 Imperial.
R. 2,67,679 Provincial.
5,43,386

(b) Poincy Amount
Cheyera " Amount
Trunkoyur " Amount
Lower Coleroon " Amount
Shaktiops " Amount
Mopad Project " Amount
6,71,459
7,64,418
6,02,904
14,37,631
6,40,013
7,663
41,24,083

No. 59.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1920-21—continued.

EXPENDITURE DURING THE YEAR.										EXPENDITURE TO END OF THE YEAR.				
Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,98,990	18,68,724	14,53,809	30,701	23,015	36,75,239	62,91,819	5,09,48,161	3,54,94,905	46,35,933	1,64,016	9,75,84,824			
...	2,653	4,129	33	...	6,820	272	56,353	20,589	1,311	...	78,525			
...	...	...	...	...	...	2,90,033	...	77,094	11,253	...	3,37,980			
19,590	74,817	1,17,702	1,535	...	2,14,079	2,31,916	17,14,162	26,79,561	53,310	29,594	46,11,513			
4,083	86,092	1,06,061	1,723	375	1,93,208	48,793	6,67,188	8,40,189	21,769	2,548	15,80,487			
8,238	53,186	56,289	858	324	1,02,413	75,927	4,97,849	5,68,187	6,149	2,159	11,50,071			
...	6,338	8,554	119	13	14,338	5,022	66,788	45,801	1,387	12	1,17,013			
...	4,119	5,654	38	4	10,252	4,281	82,020	25,595	696	180	62,772			
1,963	32,137	53,501	404	...	88,005	4,641	85,585	1,20,331	1,327	...	2,12,881			
17,787	2,59,251	3,51,950	4,753	964	6,34,710	6,69,885	31,18,745	42,77,450	1,00,702	34,493	82,01,275			
75,601	4,06,710	6,37,696	7,332	2,846	11,30,285	2,55,578	21,57,364	20,46,842	29,312	8,731	44,97,877			
1,32,882	6,26,500	8,07,670	21,868	2,187	14,90,107	4,04,729	23,66,585	29,55,549	33,457	5,384	62,96,294			
1,01,020	6,71,811	8,43,152	41,536	(a)2,819	16,60,388	28,13,477	2,10,31,648	2,06,90,463	6,31,836	3,35,116	4,55,55,750			
86,016	6,16,511	9,04,153	26,166	77,214	17,12,000	36,34,465	2,08,04,754	2,11,04,882	7,64,877	3,03,222	4,06,12,200			
1,05,107	4,17,571	8,26,762	8,448	1,146	13,89,023	24,13,708	1,20,64,082	1,44,91,835	5,38,306	86,944	2,55,96,873			
1,01,615	7,04,378	12,71,207	17,147	2,664	20,97,011	53,53,147	1,88,97,793	2,22,28,705	8,17,764	1,36,119	4,74,93,527			
1,991	2,17,301	3,32,843	8,167	1,353	5,11,555	6,42,734	67,04,894	52,30,958	96,267	27,872	1,27,02,825			
79,944	2,36,615	5,96,777	11,208	83	9,78,628	11,56,918	57,47,094	72,59,387	2,41,160	11,084	1,44,14,843			
17,109	69,835	68,292	1,154	22	1,56,412	3,29,810	20,25,512	18,70,683	61,495	2,403	42,89,908			
30,716	1,62,695	1,51,941	2,568	119	3,48,093	22,44,897	38,06,608	45,93,009	79,716	5,057	1,55,20,887			
1,36,919	5,06,404	9,36,243	27,423	453	16,67,433	5,59,819	38,97,639	35,90,160	85,415	8,018	81,41,031			
8,68,950	46,35,362	73,22,726	1,73,022	91,040	1,31,41,100	1,08,08,292	10,46,34,072	10,60,66,291	33,82,605	9,79,505	23,50,70,735			
4,34,475	23,42,681	36,51,363	86,511	45,520	65,70,550	63,38,071	2,77,84,732	2,97,88,046	11,17,813	2,48,472	6,53,77,134			
4,31,475	23,42,681	36,51,363	86,511	45,520	65,70,550	1,34,70,221	7,70,49,290	7,62,78,215	22,64,792	7,31,038	16,97,93,551			
TOTAL										TOTAL				
Imperial—contd.														
Brought forward														
United Provinces of Agra and Oudh.														
Ghori Nadi Scheme														
Lower Ganges Canal (Imperial only)														
Betwa Canal														
Ken Canal														
Dassan Canal														
Paluri and Gashman Canal														
Mathgawan Tank														
Ghaggar Canal														
Punjab.														
Upper Jhelum Canal														
Lower Bari Doab Canal														
Western Jamma Canal, including Sirsa Branch														
Upper Bari Doab Canal														
Sirhind Canal														
Lower Chenab Canal														
Upper Sutlej Inundation Canal														
Upper Jhelum Canal														
Sidhni Canal														
Indus Inundation Canals														
Upper Chenab Canal														
Deduct—Provincial share under the Contract														
TOTAL														

[illegible]

(a) Includes Rs. 2,124 on account of refund of Owners' Rates (Civil Officers).

No. 59. —DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1920-21—continued.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Total Imperial Brought forward	8,40,341	54,44,476	66,95,213	1,90,930	79,000	1,32,49,969	2,16,95,180	13,82,13,651	12,44,68,890	74,17,194	9,77,589	29,27,72,504
Provincial.												
Madras.												
Provincial share under the Contract	42,802	7,14,006	3,89,029	5,105	1,220	11,52,162	10,60,200	72,08,930	53,40,145	7,27,452	11,905	1,48,46,682
Bombay.												
Provincial share under the Contract	1,80,735	6,93,574	5,11,403	12,847	21,642	14,20,191	9,39,662	72,58,369	39,33,440	1,83,925	55,845	1,23,51,241
Bengal.												
Provincial share under the Contract	161	75,879	48,293	3,610	69	1,27,961	2,19,056	57,55,731	38,14,786	11,71,760	20,388	1,04,81,721
United Provinces of Agra and Oudh.												
Ganges Canal	67,405	5,86,391	11,55,949	1,28,663	8,025	19,46,433	32,59,137	2,41,97,753	3,11,19,235	10,20,249	1,87,110	5,97,58,514
Lower Ganges Canal	16,370	8,59,874	8,59,874	2,423	2,702	12,05,246	26,17,316	1,70,18,860	2,22,92,473	3,65,408	1,32,954	4,24,87,311
Agra Canal	10,859	1,41,433	2,25,937	3,397	482	3,82,158	7,51,273	49,97,058	60,76,520	1,55,401	1,00,094	1,20,80,246
Eastern Jumna Canal	9,901	1,65,124	2,79,383	3,801	1,513	4,59,882	13,69,530	80,25,725	98,75,349	1,16,189	57,857	1,98,47,150
Dun Canal	4,516	23,214	35,243	619	54	63,045	2,60,996	14,28,123	12,86,231	31,354	5,510	30,12,214
Bijnor Canal	931	7,528	15,012	557	38	24,054	97,937	2,11,699	4,03,465	5,554	6,142	7,24,797
Gurai Canal	682	19,350	21,083	123	...	35,338	4,196	32,254	43,043	2,638	381	82,402
Total	1,10,734	13,20,855	19,25,92,530	1,39,853	12,874	41,76,865	82,59,375	5,59,37,472	7,10,98,316	16,96,993	4,70,478	1,13,74,82,631
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Do. Outlay on Dun and Bijnor Canals met from grants under Minor Works and Navigation (vide Acct. No. 63-B)	...	...	...	...	...	...	2,49,500	9,58,316	10,80,437	20,794	8,760	23,16,807
Punjab.												
Provincial share under the Contract	1,10,724	13,20,855	25,92,630	1,39,853	12,874	41,76,866	77,11,342	5,49,79,156	6,99,40,185	16,64,916	4,61,718	13,47,37,347
Bihar and Orissa.												
Provincial share under the Contract	4,34,475	23,42,081	36,61,363	36,511	45,620	65,70,550	63,88,071	2,77,84,782	2,97,88,046	1,17,813	2,48,472	6,52,77,184
Total Provincial	18,382	3,00,382	4,76,543	14,236	3,001	8,21,544	10,27,711	1,75,24,881	2,15,12,459	15,36,087	2,87,222	4,18,88,860
GRAND TOTAL	7,87,269	54,50,377	76,79,104	2,61,993	84,326	1,42,69,074	1,72,90,542	12,05,09,849	13,38,29,561	63,81,983	10,81,550	27,91,03,485
GRAND TOTAL	16,27,610	1,09,00,853	1,43,74,317	4,52,928	1,63,335	2,75,19,013	3,89,91,722	25,87,23,500	25,82,98,451	1,37,99,177	20,63,139	57,18,75,989

(c) Includes Rs. 17,778 Outlay by Civil Officers as under:—

Ganges Canal	R 4819
Lower Ganges Canal	" 8,017
Agra Canal	" 3,146
Eastern Jumna Canal	" 1,662
Dun Canal	" 123
Bijnor Canal	" 11
	17,778

No. 60.—ACCOUNT of CAPITAL EXPENDITURE on PROTECTIVE IRRIGATION WORKS in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1920-21.

Protective Works (a)	Expenditure during the year.	Expenditure to end of the year.	(d) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
	R	R	
	...	28,42,770	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see pages 162 and 163.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 134, 287 and 288.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
<i>North-West Frontier Province.</i>						
Kabul River Canal	1	12,76,130				
Lower Swat River Canal	2	41,43,611	8,156	12,39,606	2,01,921	10,719
Paharpur Canal	3	9,05,444	—1,77,896	41,43,611	5,17,201	51,050
Upper Swat River Canal	4	2,17,74,155	5,23,686	2,10,30,292	23,963	3,318
					4,33,771	40,355
TOTAL		2,80,99,340	3,53,946	2,73,18,953	11,76,846	1,03,312
<i>Madras.</i>						
Venkatapuram Tank	5	3,72,645	2,681	3,71,838	...	...
Godavari Delta System	6	1,49,98,702	1,90,803	1,36,69,011	1,51,063	38,58,471
Kistna Delta System	7	1,56,53,053	94,104	1,55,95,788	1,26,923	36,01,064
Canvery Delta System	8	45,80,195	1,02,755	43,63,369	16,142	10,93,899
Penner River Canal System	9	57,27,955	5,463	57,19,935	2,693	5,83,194
Srivaikuntam Anicut System	10	16,63,059	1,046	16,55,399	3,568	1,51,271
Karnool Cuddapah Canal	11	2,33,87,579	46,255	2,32,94,957	13,190	3,44,711
Barur Tank Project	12	4,19,375	...	4,19,375	1,576	14,811
Periyar Project	13	1,03,94,150	1,959	1,03,11,093	17,380	7,85,546
Nagavalli River Project	14	17,82,674	1,625	16,54,322	658	77,620
Divi Pumping Project	15	23,90,197	16,549	19,73,403	1,550	2,16,852
Rashikulya Project	16	47,32,172	8,345	47,07,008	1,292	1,88,478
Mopad Project	17	22,09,836	68,136	22,09,836	...	...
Bhavanasi Project	18	2,49,681	...	2,49,681	...	...
Cheyoru Anicut system	19	4,72,899	28,691	4,57,140	1,490	78,228
Poinery do.	20	2,88,830	14,263	2,71,480	791	66,401
Lower Coleroon Anicut	21	18,71,557	...	18,71,557	4,991	3,10,779
Shattiatope Anicut	22	9,43,765	...	9,15,245	714	1,18,341
Tirukkoliyur Anicut	23	3,66,759	...	3,66,759	1,129	80,137
Toludur Project	24	29,50,000	2,97,514	17,48,579	...	...
TOTAL		9,54,64,883	8,75,223	9,18,05,700	3,46,550	1,15,78,100
<i>Bombay.</i>						
Desert Canal	25	26,55,301	...	26,55,301	84,632	3,05,187
Begari Canal	26	23,94,877	—5,437	23,94,877	23,090	4,00,044
Eastern Nara Works	27	72,95,515	24,409	71,05,159	26,865	3,40,412
Hathmati Canal and Khari Cnt	28	12,40,983	...	12,40,983	41,914	...
Pravara River Works—Lakh Canal	29	3,52,446	...	3,52,446	1,004	225
Kadva River Works	30	9,71,741	...	9,71,741	45,648	694
Krishna Canal	31	8,95,262	...	8,92,977	33,573	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	10,869	6,621
Ekrak Tank	33	12,28,117	...	12,28,117	1,35,470	...
Mntha Canal and Matoba Tank	34	62,44,749	5,637	62,44,640	3,84,042	52
Unharwah Canal	35	7,68,050	...	7,68,048	1,370	1,43,790
Jamrao Canal	36	87,84,659	—187	87,79,886	49,592	3,46,507
Dad Canal	37	25,65,667	—2,918	25,61,719	565	1,49,517
Nasrat Canal	38	18,01,834	—973	18,04,893	550	1,11,779
Nanlakhi Canal	39	12,17,935	...	5,112	...	...
Mahiwah Canal	40	14,45,248	...	13,80,892	2,892	—6,066
Gokak Canal—First Section	41	4,00,999	...	4,00,999	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	49,206	...
Nira Canal including Shetphal Tank	43	62,23,209	31,235	62,23,209	9,56,390	...
Chankapur Tank	44	19,69,535	38,404	19,27,877	19,632	...
Maladevi Tank	45	3,04,671	...	3,02,041	...	...
Pravara River Works, Ojhar Right Bank Canal	46	1,11,20,711	11,37,682	1,01,86,370	14,764	...
Budhihal Tank	47	13,98,529	—35	4,91,866	...	...
Godavari Canal	48	95,67,046	49,417	95,67,046	3,86,326	...
Nira Right Bank Canal	49	2,50,09,283	25,02,330	1,92,67,467	...	...
Snikur Burrage	50	15,973	12,883	12,599	...	...
Seharwah Canal	51	8,67,487	11,724	29,348	...	...
TOTAL		9,92,83,982	38,04,281	8,93,46,228	22,73,594	17,97,592
Carried over		22,28,48,205	50,83,450	20,84,70,881	37,96,990	1,34,82,004

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1920-21—*contd.*

DURING 1920-1921.		WORKING EXPENSES, 1920-1921. (For details, see pages 168 and 169.)	EXCLUDING INTEREST.					Interest at 3-32 1/2 per cent. on the Capital outlay to end of 1916-17 and at 5-1979 per cent. on subsequent outlay to end of 1920-21 less the outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Rate per cent.		Excess Revenue.		Excess Expenditure.	Rate per cent.			
					Of Excess Revenue.	Of Excess Expenditure.					Of Excess Revenue.	Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.				
...	2,12,640	1,19,323	93,317	...	7-53	...	42,986	50,331	...	4-06	...	1	
...	5,69,151	1,77,667	3,91,484	...	9-45	...	1,41,876	2,49,608	...	6-02	...	2	
...	27,271	59,074	...	31,803	...	3-51	30,108	...	61,911	...	6-84	3	
...	4,74,126	6,18,859	...	1,44,733	...	7-69	7,10,378	...	8,55,111	...	4-07	4	
...	12,83,188	9,74,923	3,08,265	...	1-13	...	9,26,348	...	6,17,083	...	2-26		
...	...	680	...	680	...	18	12,778	...	13,458	...	3-62	5	
1,92,755	38,19,779	7,19,868	30,99,911	...	22-69	...	4,61,793	26,38,118	...	19-32	...	6	
1,79,248	35,50,139	5,38,665	30,11,474	...	19-31	...	5,22,509	24,88,965	...	15-96	...	7	
54,914	10,60,097	2,63,676	8,06,421	...	18-52	...	1,46,153	6,60,268	...	15-16	...	8	
28,514	5,57,373	1,19,034	4,38,269	...	7-66	...	1,90,568	2,47,723	...	4-33	...	9	
7,564	1,47,275	19,932	1,27,319	...	7-69	...	56,003	71,340	...	4-30	...	10	
17,227	3,40,674	1,73,078	1,67,596	...	7-2	...	7,81,390	...	6,13,794	...	2-63	11	
709	15,478	5,111	10,367	...	2-47	...	13,945	...	3,578	...	8-5	12	
37,282	7,65,643	1,35,798	6,29,845	...	6-11	...	3,43,131	2,86,714	...	2-78	...	13	
3,276	75,002	23,224	51,778	...	3-13	...	55,319	...	3,541	...	2-14	14	
9,073	2,09,329	1,06,545	1,02,784	...	5-21	...	66,559	36,225	...	1-82	...	15	
9,365	1,80,405	60,508	1,19,897	...	2-55	...	1,57,048	...	97,151	...	7-8	16	
...	...	...	...	...	...	...	82,237	...	82,237	...	3-72	17
...	...	2,687	...	2,687	...	1-07	9,627	...	12,314	...	4-91	18	
3,909	75,807	35,203	40,601	...	8-88	...	15,044	25,557	...	5-59	...	19	
3,318	63,874	16,322	47,552	...	17-52	...	9,286	38,266	...	14-09	...	20	
15,539	3,00,231	72,238	2,27,993	...	12-18	...	62,270	1,65,723	...	8-85	...	21	
5,942	1,13,618	16,342	97,271	...	10-63	...	30,434	66,837	...	7-31	...	22	
4,007	77,259	5,362	71,897	...	19-61	...	12,195	59,702	...	16-27	...	23	
...	...	...	...	...	...	...	67,670	...	67,670	...	3-81	24
5,72,672	1,13,51,078	23,04,326	90,47,652	...	9-85	...	30,95,957	59,51,695	...	6-48	...		
18,274	3,71,745	1,37,596	2,34,149	...	8-32	...	88,564	1,45,585	...	5-48	...	25	
23,899	4,04,235	3,57,505	46,670	...	1-95	...	80,157	...	33,527	...	1-39	26	
20,543	3,46,634	6,77,614	...	3,30,980	...	4-66	2,41,717	...	5,72,697	...	8-06	27	
1,760	40,154	30,530	9,624	...	7-7	...	41,265	...	31,641	...	2-55	28	
62	1,167	2,179	...	1,312	...	3-7	11,720	...	13,032	...	3-69	29	
2,105	44,137	32,303	11,834	...	1-22	...	32,312	...	20,478	...	2-11	30	
1,026	32,547	14,739	17,808	...	1-99	...	29,691	...	11,886	...	1-93	31	
1,419	15,971	6,603	9,368	...	2-11	...	14,810	...	5,442	...	1-23	32	
6,451	1,29,119	22,298	1,06,721	...	8-68	...	40,837	65,884	...	5-36	...	33	
15,540	3,68,548	1,32,060	2,35,588	...	3-77	...	(a) 2,07,246	28,342	...	4-5	...	34	
8,456	1,36,674	62,121	74,553	...	9-70	...	25,539	49,014	...	6-38	...	35	
8,790	3,86,309	4,97,308	...	1,10,999	...	1-26	2,96,614	...	4,06,613	...	4-63	36	
8,476	1,41,806	1,54,434	...	12,823	...	5-60	84,979	...	97,807	...	3-82	37	
5,880	1,06,149	1,92,350	...	85,901	...	4-76	59,915	...	1,45,816	...	8-08	38	
...	...	...	...	...	...	...	170	...	170	...	3-33	39
-535	-2,639	1,14,667	...	1,17,306	...	8-49	45,914	...	1,63,220	...	11-82	40	
1,841	47,362	20,325	27,037	...	1-35	...	13,332	...	13,332	...	3-33	41	
47,539	9,08,851	1,66,151	7,42,720	...	11-93	...	66,688	...	39,651	...	1-98	42	
963	18,669	22,845	...	4,176	...	2-2	2,08,491	5,34,229	...	8-58	...	43	
...	...	...	...	...	...	...	64,734	...	68,910	...	3-57	44
...	...	...	...	...	...	...	10,043	...	10,043	...	3-33	45
...	14,034	20,053	...	14,959	...	1-14	3,77,366	...	3,92,335	...	3-85	46	
...	...	...	...	...	...	...	16,362	...	16,362	...	3-33	47
18,882	3,67,444	1,66,461	2,00,983	...	2-08	...	3,22,899	...	1,21,916	...	1-26	48	
...	...	...	...	...	...	...	7,35,353	...	7,35,353	...	3-82	49
...	...	...	...	...	...	...	326	...	326	...	2-58	50
...	...	...	...	...	...	...	1,221	...	1,221	...	4-16	51
1,92,190	38,76,966	28,40,382	10,38,534	...	1-16	...	31,17,303	...	20,78,724	...	2-33		
7,64,892	1,65,14,132	61,19,631	1,03,91,501	...	...	...	71,38,613	32,55,888	...	...	...

(a) In the calculation of this figure a sum of Rs. 13,60,525 credited to the Capital Account of the Mutha Canal Project in 1918-19 on account of the separation of Poona Water Works has been taken in reduction of the Capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see pages 163 and 164.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 184 and 185 and 288 and 289.)			
Brought forward		Rs.	Rs.	Rs.	Rs.	Rs.
		22,28,48,205	50,33,450	20,84,70,881	37,96,990	1,34,82,004
<i>Bengal.</i>						
Midnapore Canal	52	83,16,476	244	83,11,129	2,36,272	...
Tidal Canal	53	25,60,805	...	25,60,805	63,624	...
Grand Trunk Canal	54	3,03,74,000	17,86,097	17,86,097	...	...
TOTAL		4,12,41,281	17,86,341	1,26,48,031	2,99,896	...
<i>United Provinces of Agra and Oudh.</i>						
Jaiwanti Tank	55	4,13,124	42,227	99,306	...	...
Ganges Canal	56	3,77,16,889	—2,35,854	3,75,41,439	52,20,524	10,75,870
Lower Ganges Canal	57	3,88,84,462	31,928	3,88,64,462	36,04,812	7,57,889
Agra Canal	58	1,14,44,353	4,901	1,14,44,353	8,86,942	...
Eastern Jumna Canal	59	49,61,003	21,903	49,61,003	19,26,565	2,64,314
Ghori Nadi Scheme	60	4,04,921	4,893	3,95,186	4,804	...
Betwa Canal	61	80,23,792	14,842	80,23,792	4,04,128	2,860
Ken Canal	62	58,08,399	14,705	58,08,399	2,44,332	...
Dassan Canal	63	50,08,160	18,558	48,76,832	1,51,371	1,592
Dun Canals	64	15,61,542	62,977	14,88,916	1,86,538	24,980
Bijnor Canals	65	4,66,511	1,08,216	4,66,511	44,429	14,984
Belan Canal	66	33,315	...	33,315	...	...
Pahnj and Garhman Canals	67	8,10,623	2,266	8,10,503	34,999	826
Ghaggar Canal	68	41,74,606	3,878	39,81,234	60,815	...
Majhgawan Tank	69	4,00,248	3,157	4,00,248	14,170	...
Gorai Canal	70	8,44,342	14,659	8,44,342	81,794	...
Barwar Lake and Canal	71	5,42,590	98,070	5,42,990	...	...
Bathkhar Tank	72	6,53,114	94,920	3,07,716	...	...
Raipura Tank	73	3,60,414	1,954	12,242	...	...
Sarda Kichha Feeder Canal	74	1,92,16,227	19,03,799	20,06,192	...	...
Bala Sagar Lake	75	8,47,405	98	98	...	...
TOTAL		14,25,66,440	21,62,105	12,29,29,085	1,28,18,273	21,43,315
<i>Punjab.</i>						
Western Jumna Canal, including Sirsa Branch	76	1,70,89,664	1,06,684	1,70,89,664	35,43,387	2,51,519
Upper Bari Doab Canal	77	2,17,13,839	2,13,822	2,17,13,839	47,11,184	10,14,305
Sirhind Canal	78	2,46,12,787	62,907	2,46,12,787	45,42,148	1,25,472
Lower Chenab Canal	79	3,21,75,512	3,68,700	3,22,62,362	98,75,413	75,67,638
Upper Sutlej Inundation Canal	80	17,29,947	12,616	17,29,947	5,61,174	2,76,585
Sidhni Canal	81	12,92,983	238	12,92,983	2,52,318	1,48,987
Lower Jhelum Canal	82	1,75,65,103	3,31,408	1,58,94,285	28,52,686	15,30,111
Indus Inundation Canal	83	28,95,059	—3,185	28,95,059	2,78,768	3,47,730
Upper Jhelum Canal	84	4,35,92,701	—14,804	4,35,92,701	13,33,594	...
Upper Chenab Canal	85	3,43,75,983	—1,79,318	3,43,75,983	27,52,908	1,37,144
Lower Bari Doab Canal	86	2,21,40,002	—1,35,304	2,21,40,002	30,54,877	20,94,967
TOTAL		21,94,83,630	7,63,758	21,85,99,643	3,33,58,487	1,34,94,458
<i>Burma.</i>						
Yen Canal	87	48,76,590	1,96,705	48,26,336	96,351	...
Mandalay Canal	88	56,82,281	—56	55,86,067	2,93,490	50,503
Shwabo Canal	89	59,80,208	25,517	59,51,816	5,34,211	1,25,043
Mon Canal	90	50,12,110	2,70,422	57,95,260	2,58,973	46,172
Twantee Canal	91	48,60,611	—3,74,531	48,60,611	5,33,500	...
TOTAL		2,74,11,800	1,18,027	2,70,20,090	17,16,535	2,21,818
<i>Bihar and Orissa.</i>						
Orissa Project	92	2,66,83,000	7,511	2,64,73,231	6,17,075	...
Sone Project	93	2,59,93,595	...	2,59,64,386	21,39,344	...
Dhake Canal	94	5,76,173	...	5,70,173	24,627	...
Tribeni "	95	81,48,888	84,658	78,24,730	2,47,533	...
TOTAL		6,13,95,656	92,169	6,08,32,620	30,28,579	...
Carried over		71,49,47,012	99,55,850	65,05,00,250	5,50,18,760	2,93,41,595

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1920-21—*contd.*

DURING 1920-21.			EXCLUDING INTEREST.				Interest at 3-3252 per cent. on the Capital outlay to end of 1916-17 and at 5-1979 per cent. on subsequent outlay to end of 1920-21 less 1/2 outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less— collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1920-1921. (For details, see pages 169 to 171.)	Excess Revenue.	Excess Expenditure.	Rate per cent.			Excess Revenue.	Excess Expenditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.	
Rs. 7,64,802	Rs. 1,65,14,132	Rs. 61,19,631	Rs. 1,03,44,501	Rs. ...	...	...	Rs. 71,38,613	Rs. 32,55,888	Rs. ...	...	...
...	2,36,272	2,28,756	7,516	...	00	...	2,76,892	...	2,68,876	...	3-24	
...	63,624	27,166	36,458	...	1-43	...	81,820	...	48,762	...	1-90	
...	...	...	...	...	...	...	46,420	...	46,420	...	2-60
...	2,00,896	2,55,922	43,974	...	35	...	4,07,632	...	3,43,658	...	2-88	
...	...	...	...	...	...	...	4,041	...	4,041	...	4-07
...	62,93,391	19,16,443	43,49,961	...	11-59	...	12,75,690	30,74,271	...	8-19	...	
...	43,62,701	12,65,216	30,97,485	...	7-97	...	12,03,752	18,04,203	...	4-04	...	
...	3,88,942	3,82,158	5,01,774	...	4-43	...	3,80,674	1,26,110	...	1-19	...	
...	21,90,877	4,59,882	17,30,997	...	31-89	...	1,65,944	16,65,053	...	31-55	...	
...	4,804	6,420	...	2,016	...	...	13,105	...	15,121	...	3-84
...	4,00,988	2,14,079	1,92,909	...	2-40	51	2,07,952	...	74,143	...	3-02	
...	2,44,382	1,98,203	46,174	...	70	...	1,02,172	...	1,41,994	...	2-51	
...	1,52,903	1,02,413	50,550	...	1-01	...	1,64,261	...	1,13,711	...	2-33	
...	1,61,518	63,615	97,873	...	6-57	...	50,482	47,391	...	3-18	...	
...	59,413	24,064	35,349	...	7-58	...	15,571	19,778	...	4-24	...	
...	...	...	...	...	...	...	1,108	...	1,108	...	3-33
...	35,225	14,033	21,192	...	2-58	...	26,986	...	6,494	...	7-5	
...	60,815	88,005	...	27,180	...	68	1,44,754	...	1,71,941	...	4-32	
...	14,170	10,252	3,918	...	98	...	13,827	...	9,909	...	2-48	
...	51,791	35,238	46,556	...	5-51	...	29,933	16,623	...	1-97	...	
...	...	...	...	...	...	...	21,648	...	21,648	...	3-99
...	...	...	...	...	...	...	12,357	...	12,357	...	4-02
...	...	...	...	...	...	...	586	...	586	...	4-79
...	...	...	...	...	...	...	54,801	...	54,801	...	2-73
...	...	...	...	...	...	...	3	...	3	...	3-06
...	1,49,61,588	49,11,376	1,01,50,212	...	8-26	...	41,28,247	60,21,065	...	4-90	...	
...	37,91,996	16,80,338	21,31,563	...	12-49	...	5,69,353	15,65,215	...	9-16	...	
...	57,25,489	17,12,090	40,13,399	...	18-43	...	7,27,903	32,85,435	...	15-13	...	
...	47,67,620	13,82,923	33,78,597	...	13-73	...	8,21,118	25,67,479	...	10-39	...	
...	1,69,48,051	20,97,011	1,48,46,040	...	48-02	...	10,76,005	1,37,70,935	...	42-68	...	
...	8,37,759	5,11,665	3,26,101	...	18-85	...	57,405	2,68,499	...	15-63	...	
...	4,01,335	1,56,412	2,44,923	...	18-94	...	42,945	2,01,978	...	15-6	...	
...	48,32,787	9,78,628	34,04,169	...	20-15	...	5,78,452	28,25,717	...	16-73	...	
...	6,26,498	3,48,069	2,78,429	...	9-62	...	96,219	1,82,210	...	6-29	...	
...	13,83,594	11,70,245	2,03,309	...	47	...	14,60,612	...	12,57,503	...	2-83	
...	28,90,052	16,67,482	12,22,570	...	3-56	...	11,47,999	74,571	...	22	...	
...	51,49,814	14,90,107	36,59,737	...	16-53	...	7,53,194	29,06,513	...	13-13	...	
...	4,68,52,945	1,31,41,100	3,37,11,845	...	15-42	...	73,31,465	2,63,80,380	...	12-07	...	
...	96,361	1,71,174	...	74,813	...	1.55	1,79,182	...	2,53,995	...	5-26	
4,554	3,31,539	1,33,648	2,05,891	...	3-69	...	1,85,776	20,115	...	36	...	
11,254	6,48,000	3,40,409	3,07,591	...	5-17	...	2,00,657	1,06,874	...	1-80	...	
4,153	3,00,990	1,59,365	1,41,25	...	2-44	...	1,91,403	...	49,778	...	86	
...	5,33,500	75,521	4,57,979	...	9-42	...	(a) 1,69,320	2,88,659	...	5-94	...	
19,963	19,18,890	3,50,177	10,38,213	...	3-84	...	9,26,338	1,11,875	...	41	...	
...	6,17,075	6,35,336	...	18,261	...	07	8,80,312	...	8,98,573	...	3-89	
...	21,29,344	8,34,934	13,04,410	...	5-02	...	8,63,611	4,40,799	...	1-70	...	
...	24,127	23,116	1,511	...	27	...	18,960	...	17,449	...	8-05	
...	2,47,533	149,702	97,831	...	1-25	...	2,66,470	...	1,68,639	...	2-16	
...	30,28,579	16,43,083	13,85,491	...	5-28	...	20,29,353	...	6,43,362	...	1-06	
7,84,825	8,35,75,530	2,68,51,294	5,07,24,236	...	...	...	2,19,61,648	3,47,62,588	...	...	...

(a) In the calculation of this figure a sum of Rs. 15,61,161 credited to the Capital Account of the Twante project during 1917-18 and 1918-19 on account of the sale-proceeds of certain dredgers has been taken in reduction of the Capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

J.—Irrigation.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water rates, etc. (For details, see page 165.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 135 and 290.)			
Brought forward		Rs. 71,49,47,012	Rs. 99,55,350	Rs. 65,05,00,200	Rs. 5,70,18,760	Rs. 2,93,41,595
<i>Central Provinces.</i>						
Asola-Mendha Tank	96	17,20,316	5,238	16,93,133	20,438	...
Wainganga Canal	97	46,76,807	2,00,432	44,49,919	30,251	...
Mahanadi Canal	98	1,12,99,208	7,93,309	97,23,592	54,923	...
Khapri-Aranda	99	3,34,456	...	3,31,156	1,302	1,663
Chandpur	100	6,45,938	...	6,43,255	9,510	80
Marowda	101	3,76,035	...	3,76,035	1,349	892
Khola	102	91,573	...	91,573	543	...
Khairi	103	1,57,395	...	1,57,395	102	...
Kusrangi	104	1,18,801	...	1,18,801	1,297	215
Khairi-Dahan	105	86,929	...	86,929	780	...
Ghorajheri	106	12,07,009	36,837	10,47,166	3,189	...
Kukardehi	107	98,076	...	98,076	1,294	...
Baichakheri	108	1,80,319	...	1,79,316	670	170
Hargahan	109	1,28,296	22	1,28,296	990	335
Pindrawan	110	2,21,100	7,910	2,21,100	2,783	140
Khairbunda	111	7,30,830	...	7,30,615	6,221	445
Rumal	112	2,96,710	...	2,96,710	1,076	...
Ramtok Reservoir	113	27,54,579	...	27,40,328	18,194	42
Wara	114	1,92,529	...	1,92,529	1,629	60
Barerakalan with Mohari Feeder	115	2,19,595	...	2,19,288	3,818	...
Tandala Canal	116	97,09,996	7,04,682	97,09,996	6,189	2,402
Nalashwar	117	6,16,048	7,626	6,12,097	2,398	...
Jamunia	118	4,99,035	1,613	4,99,035	1,118	...
Kattanjheri	119	2,27,308	1,958	1,89,872	553	...
Chaikamara	120	3,38,514	40,216	8,33,352	6,320	274
Bodulkbassa	121	6,27,813	10,429	5,75,144	7,887	373
Pariat Tank	122	8,50,331	2,84,576	6,91,598	...	...
Kumhari	123	4,92,625	2,54,914	3,05,925	3	...
Kharaung	124	56,12,450	1,64,161	1,64,161	...	...
Kuizerla	125	1,99,391	95,188	99,314	...	...
TOTAL		4,52,19,902	26,08,810	3,72,12,296	1,85,148	7,091
GRAND TOTAL		76,01,66,914	1,25,64,690	68,77,12,516	5,52,03,908	2,93,48,686

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1920-1921.

DURING 1920-21.			EXCLUDING INTEREST.				Interest at 3·3252 per cent. on the Capital outlay to end of 1916-17 and at 5·1979 per cent. on subsequent outlay to end of 1920-21 less $\frac{1}{2}$ outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less— collectin charges in the Civil Depart- ment.	TOTAL REVENUE.	WORKING EXPENSES, 1920-1921. (For de- tails, see page 171.)	Excess Revenue.	Excess Expen- diture.	Rate per cent.			Excess Revenue.	Excess Ex- penditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expen- diture.				Of Ex- cess Re- venue.	Of Excess Expen- diture	
Rs. 7,84,825	Rs. 3,35,75,530	Rs. 2,68,51,294	Rs. 5,67,24,236	Rs. ...			Rs. 2,19,61,648	Rs. 3,47,62,588	Rs. ...			
...	20,438	38,116	...	17,578	...	1·04	56,726	...	74,404	...	4·39	96
...	30,251	97,357	...	67,106	...	1·61	1,60,909	...	2,28,015	...	5·10	97
...	54,923	2,07,885	...	1,52,962	...	1·57	3,69,104	...	5,22,066	...	5·37	98
...	2,965	6,631	...	3,666	...	1·10	11,121	...	14,787	...	4·42	99
...	9,920	7,793	2,127	...	·33	...	21,381	...	19,254	...	2·99	100
...	2,241	3,461	...	1,220	...	·32	12,504	...	13,724	...	3·65	101
...	543	1,682	...	1,140	...	1·24	3,045	...	4,185	...	4·57	102
...	102	1,575	...	1,473	...	·91	5,234	...	6,707	...	4·26	103
...	1,512	3,014	...	1,502	...	1·26	3,950	...	5,452	...	4·59	104
...	780	918	...	188	...	·16	2,891	...	3,029	...	3·48	105
...	3,180	17,472	...	14,292	...	1·36	37,038	...	51,330	...	4·90	106
...	1,294	2,496	...	1,202	...	1·23	3,261	...	4,463	...	5·01	107
...	840	4,786	...	3,946	...	2·20	6,007	...	9,958	...	5·55	108
...	1,325	2,459	...	1,134	...	·88	4,238	...	5,422	...	4·23	109
...	2,923	2,235	...	312	...	·14	8,139	...	8,451	...	3·82	110
...	6,666	23,890	...	17,224	...	2·36	24,291	...	41,515	...	5·68	111
...	1,076	7,624	...	6,548	...	2·21	9,866	...	16,414	...	5·53	112
...	18,236	34,493	...	16,257	...	·59	90,947	...	1,07,204	...	3·41	113
...	1,689	4,206	...	2,517	...	1·31	6,401	...	8,918	...	4·63	114
...	3,818	8,588	...	4,770	...	2·21	7,503	...	12,273	...	5·67	115
...	8,591	119,609	...	1,11,017	...	1·14	363,123	...	4,74,140	...	4·88	116
...	2,398	11,614	...	9,216	...	1·51	21,902	...	31,118	...	5·08	117
...	1,118	9,120	...	8,002	...	1·60	17,138	...	25,140	...	5·04	118
...	553	4,893	...	4,140	...	2·18	6,508	...	10,648	...	5·61	119
...	6,594	14,833	...	8,239	...	·99	34,137	...	42,376	...	5·09	120
...	8,260	30,199	...	21,939	...	3·81	22,503	...	44,442	...	7·73	121
...	...	...	...	...	...	...	28,888	...	28,833	...	4·10	122
...	3	...	3	...	...	...	9,276	...	9,273	...	3·03	123
...	...	...	...	...	...	...	4,267	...	4,267	...	2·60	124
...	...	...	...	...	...	...	2,688	...	2,688	...	2·71	125
...	1,92,239	6,67,749	...	4,75,510	...	1·28	12,54,531	...	18,30,041	...	4·92	
7,84,825	3,37,67,769	2,75,19,043	5,62,48,726	...	8·18	...	* 2,33,16,179	3,29,32,547	..	4·79	...	

* Charged in India Rs. 2,20,57,565, in England Rs. 12,58,614.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

DIRECT RECEIPTS DURING THE YEAR.													
IRRIGATION AND NAVIGATION.													
IMPERIAL.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.													
Baluchistan.													
Water-rates.	Owners' rates	Sales of water.	Water supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
16,103	189	112	...	80	217	...	17,006		
75,321	205	50	...	75,338		
...	...	1,528	...	14	...	...	...	...	...	...	1,512
30,925	...	1,500	...	...	...	3,189	...	...	...	...	35,740
1,23,655	...	3,428	...	14	189	3,301	4	404	267	64	1,29,526		
Dombay.													
Sind.													
Sukkur Canal	66	1,476	...	...	...	301	1,919	5,186		
Ghar Canal	380	2,000	...	...	230	141	4,010	7,817		
Sutta Canal	6	...	...	...	...	...	6		
Alibhar Kachori Canal	507	...	...	...	...	...	669		
Marak Gr. at Canal	129	3,088	...	...	...	1	138	4,719		
Sirfrazwah Canal	52	1,054	...	...	...	...	703	2,073		
Endoli Canal	123	10,514	...	...	...	5	287	38,920		
Harnaliwah	305	...	...	...	697	10,419	38,920		
...	115	312		
10,157	...	5	...	752	18,981	...	3,855	231	1,145	18,556	59,082		
TOTAL SIND													
Dccoon and Gujarat.													
Granya Nagrasu Tank	128	...	...	...	...	679	832		
Sunit Tank	33	...	...	...	...	500	1,562		
Wangroli Tank	...	38	20	...	100	...	...	...	...	500	6,499
Savali Tank	100	...	...	...	...	311	7,286		
Hartala Tank	2	239	...	...	...	...	731	1,249		
Mhasva Tank	33	316	...	...	...	...	552	1,197		
Jamda Canals	2,168	519	...	...	...	...	75	8,42		
Par-al Tank	112	...	...	...	...	40	1,417		
Pravara Left Bank Canal	283	...	...	...	...	...	25,787		
Bhatodi Tank	141	1,796	...	...	...	35	216	7,495		
Kasurdi Tank	15	85	...	...	...	...	130	282		
Shirsupha Tank	—12	...	...	...	...	336	5,016		
Bhadavadi Tank	8,031	...	...	...	...	214	11,287		
Koregaon Tank	255	55	...	...	...	...	...	862		
Ashiti Tank	1,079	4,471	...	...	...	...	...	37,338		
Pathri Tank	556	...	...	...	...	...	11,608		
...	...	3,066	...	...	...	...	...	...	...	...	...

[illegible]

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Baluchistan.

Kesh Spring	...	...	...	...	...	...	...	...	...	119	...	...	119
Nazafgarh Jhil	...	...	...	...	...	...	...	...	...	...	(a) 2,504	2,504	...
Eden Canals	30,568	...	...	...	...	...	...	...	...	25	312	50,981	...
Bidhadhari Spill	30,568	...	...	...	...	...	...	...	...	25	12,310	12,310	...
Deduct—Provincial share under the Contract	15,284	...	...	...	...	...	...	...	...	12	12,022	43,291	...
TOTAL	15,284	...	...	...	...	...	...	...	...	13	6,311	21,645	...
Bihar and Orissa.													
Saran Canal	...	...	...	...	...	...	...	...	...	...	119	...	122
Tenar Canal	5,089	...	...	...	...	...	...	...	...	42	321	5,550	...
Deduct—Provincial share under the Contract	5,089	...	...	...	...	...	...	...	...	42	40	5,672	...
TOTAL	2,515	...	...	...	...	...	...	...	...	21	220	2,936	...
Total works for which neither Revenue nor Capital Accounts are kept	17,829	...	...	...	...	...	...	...	...	153	9,035	27,105	...
Total Imperial	9,03,846	...	...	...	...	...	...	...	...	1,086	55,219	14,59,985	...

Provincial.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

Madras.

Markapur	...	...	...	...	...	...	...	...	...	...	...	...	120
Peddavai Tank of Chentaroopatam	...	...	...	...	...	...	...	...	...	...	...	...	880
Hejipuram	...	...	...	...	...	...	...	...	...	...	...	...	423
Chembambakam Tank	...	...	...	...	...	...	...	...	...	...	...	...	2,185
Palar Anicut	...	...	...	...	...	...	...	...	...	...	...	...	3,548
Polandurai Tank	...	...	...	...	...	...	...	...	...	...	...	...	668
Buckingham Canal	...	...	...	...	...	...	...	...	...	...	...	...	77,371
Madras Water-supply and Irrigation Extension Project	...	...	...	...	...	...	...	...	...	...	...	...	3,919
Ganjam Gopalpur Canal	...	...	...	...	...	...	...	...	...	...	...	...	116
Vedaraniyam Canal	...	...	...	...	...	...	...	...	...	...	...	...	661
Vidhachalam Anicut	...	...	...	...	...	...	...	...	...	...	...	...	258
Mehamattir do.	...	...	...	...	...	...	...	...	...	...	...	...	164
Valluru do.	...	...	...	...	...	...	...	...	...	...	...	...	299
Mucadar do.	...	...	...	...	...	...	...	...	...	...	...	...	1,448
Thadapalle Channel	...	...	...	...	...	...	...	...	...	...	...	...	1,470
Arlankotta do.	...	...	...	...	...	...	...	...	...	...	...	...	392
Kalingarayan do.	...	...	...	...	...	...	...	...	...	...	...	...	2,288
Sagieru Project	...	...	...	...	...	...	...	...	...	...	...	...	33
Nanyori do.	...	...	...	...	...	...	...	...	...	...	...	...	682
Nandwar Channel Extension	...	...	...	...	...	...	...	...	...	...	...	...	542
Ganjam Minor River System	...	...	...	...	...	...	...	...	...	...	...	...	55
Cambaru tank	...	...	...	...	...	...	...	...	...	...	...	...	11
Kochernon tank	...	...	...	...	...	...	...	...	...	...	...	...	21
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	1,29,279
Carried over	...	...	...	...	...	...	...	...	...	...	...	...	1,29,279
Provincial	...	...	...	...	...	...	...	...	...	...	...	...	14,59,985
Imperial	9,03,846	...	...	...	...	...	...	...	...	...	...	...	...

(a) Reserves by the Civil Department.

No. 62.—ACCOUNT OF GROSS RECEIPTS FROM MINOR WORKS AND NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—*contd.*

DIRECT RECEIPTS DURING THE YEAR.												
Irrigation and Navigation—contd.	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	9,93,846	...	5,957	10	19,767	35,706	10,464	3,52,009	6,686	4,231	55,219	14,59,985
Provincial—contd.	...	...	...	35,375	6,311	4,067	...	74,50.	646	6	8,367	1,29,279
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—contd.												
Bombay.												
Provincial share under the Contract . . .	90,738	...	2,013	10	2,314	22,014	7,156	1,028	129	500	13,793	1,46,623
Bengal.												
Provincial share under the Contract . . .	...	...	...	...	46	...	...	3,39,937	3,919	...	11,262	3,55,214
United Provinces of Agra and Oudh.												
Kotra Khamba Tank . . .	197	...	...	...	12	...	...	...	...	...	...	209
Sukhra Canal . . .	3,357	...	...	...	30	...	...	...	...	...	...	3,380
Khapten Tank . . .	2,012	...	...	...	20	...	...	...	...	...	61	2,093
Manikpur Tank . . .	1,411	...	...	...	8	...	...	...	...	...	...	1,410
Seori lakes . . .	7,849	...	7	...	98	...	...	...	...	...	5	7,939
Kalyanpur Tank and Canals . . .	1,708	...	6	...	54	...	...	...	...	...	8	1,776
Rohilkhand Canals . . .	2,45,179	1,752	8	...	5,076	...	2,656	...	1,028	786	206	2,56,691
Bundelkhand Irrigation Works { Jhansi Lakes	14,417	...	...	...	216	...	...	...	...	...	1,110	15,773
Hamirpur Lakes . . .	8,518	...	30	...	219	...	...	...	...	...	330	9,103
TOTAL	2,81,678	1,752	57	...	5,742	...	2,550	...	1,028	786	1,720	2,98,419
Central Provinces and Berar.												
Mala Tank . . .	7	...	...	...	...	...	...	...	...	...	...	7
Niwari Tar . . .	1,260	...	...	...	...	67	...	...	...	...	38	1,367
Bounanalla . . .	98	...	...	...	...	1	...	...	...	...	2	101
TOTAL	1,365	...	...	...	...	68	...	...	2	...	40	1,475
Total works for which Capital and Revenue Accounts are kept . . .	3,82,779	1,752	2,070	35,385	14,419	26,149	9,812	4,16,422	5,724	1,382	35,122	9,81,010

WORKS FOR WHICH ONLY REVENUE
ACCOUNTS ARE KEPT.

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
<i>Bombay.</i>												
Provincial share under the Contract	14,723	...	...	...	878	12,683	...	22	15	1,027	14,462	44,410
<i>Bengal.</i>												
Provincial share under the Contract . . . . .	...	...	...	...	42	...	...	12,968	32	...	982	14,022
<i>Punjab.</i>												
Shahpur Canal	40,490	...	...	...	...	...	...	...	...	...	...	40,490
<i>Burma.</i>												
Mandalay District . . . . .	...	63,350	540	...	40	2,430	...	4,220	56	...	275	71,411
Myingyan " . . . . .	...	6,279	...	...	...	86	...	...	20	...	5	6,360
Shwabo " . . . . .	...	2,654	...	...	...	687	...	...	29	...	...	3,340
Kyaukse "	555	5,19,524	394	...	200	9,203	...	...	985	...	227	5,31,088
Meiktila " . . . . .	...	1,06,325	1,992	...	42	3,073	...	...	1,794	...	80	1,13,306
Minbu " . . . . .	...	2,12,723	...	...	12	80	...	...	539	...	...	2,13,361
Yamethin " . . . . .	...	10,368	2,415	...	55	2,362	...	...	315	...	60	16,416
Pegu " . . . . .	...	...	551	...	...	7,767	...	1,74,914	621	...	14,486	1,98,339
Thafon " . . . . .	...	...	...	...	11	124	...	...	52	...	...	187
Maung " . . . . .	...	1,111	...	...	...	...	...	...	...	...	...	1,011
TOTAL	555	9,21,634	5,892	...	360	25,742	...	1,79,134	4,412	...	15,133	11,62,862
<i>Bihar and Orissa.</i>												
Provincial share under the Contract . . . . .	...	...	...	...	31	...	...	3,092	...	...	402	3,525
<i>Central Provinces.</i>												
Tank Projects	27,778	...	1,298	...	...	2,126	...	...	379	5	3,000	34,683
Total works for which only Revenue Accounts are kept	83,746	9,21,634	7,190	...	1,311	40,551	...	1,55,214	4,838	1,632	33,979	12,89,895
Carried over	4,66,325	9,23,386	9,260	35,385	15,724	66,700	9,12	6,11,636	10,562	3,014	69,101	22,20,905
Imperial	9,63,816	...	5,957	10	19,767	33,700	10,464	3,65,099	6,686	4,231	63,219	14,69,785
{ Provincial												
{ Imperial												

* Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—*concl'd.*

DIRECT RECEIPTS DURING THE YEAR.

Irrigation and Navigation— <i>concl'd.</i>	Water-rates.	Owners' rates	Sales of water	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial { Provincial	9,83,846	...	5,957	35,385	19,767	35,708	10,461	3,53,099	6,880	4,231	55,219	14,59,985
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	4,86,325	9,23,386	9,260	...	15,724	66,700	9,812	4,11,636	10,862	3,014	69,101	23,20,965
<i>Madras</i>	...	...	...	...	...	...	...	...	...	...	...	...
<i>Bengal.</i> —Provincial share under the Contract	15,284	...	65	...	3,348	(a) 2,109	19,163	9,414	(b) 715	(c) 4,049	(d) 29,898	88,709
<i>Punjab</i>	81,186	...	127	...	...	38	...	...	12	...	6,311	21,645
<i>Bihar and Orissa.</i> —Provincial share under the Contract.	2,544	...	1	...	106	75	373	...	961	10	(e) 1,188	84,083
<i>Central Provinces</i>	...	...	...	...	...	43	7	...	21	...	220	2,836
Total works for which neither Capital nor Revenue Accounts are kept	99,019	...	193	...	3,514	2,265	19,435	9,414	57	...	168	215
Total Provincial	...	...	...	...	...	...	...	...	1,776	4,059	97,715	1,77,491
Total Irrigation and Navigation	5,75,344	9,29,386	9,453	35,385	19,238	68,963	20,858	6,21,050	12,320	7,073	1,06,816	23,98,306
	1,29,190	9,23,386	16,410	35,385	39,003	1,01,671	39,827	9,79,149	19,011	11,304	1,62,045	38,58,381
AGRICULTURAL.	...	...	...	...	...	...	...	...	...	...	...	...
Imperial.	...	...	...	...	...	...	...	...	...	...	...	...
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.	...	...	...	...	...	...	...	...	...	...	...	...
<i>Bengal.</i> —Mograbat Drainage Project	...	...	...	...	...	1,305	...	19,313	...	...	1,572	22,310
<i>Deduct.</i> —Provincial share under the Contract	...	...	...	...	...	697	...	9,672	...	...	766	11,155
Total	...	...	...	...	...	698	...	9,671	...	...	786	11,155
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	...	...	...	...	...	...	...	...	...	...	...	...
<i>Bombay</i>	...	...	...	...	...	...	...	...	...	...	...	...
<i>Deduct.</i> —Provincial share under the Contract	9,735	...	102	...	45	3,817	...	...	50	51	16,493	30,293
Total	4,867	...	51	...	23	1,908	...	...	25	26	8,246	15,146
<i>Bengal</i>	4,808	...	...	...	22	1,909	...	...	25	25	8,247	15,147
<i>Deduct.</i> —Provincial share under the Contract	...	...	...	...	214	6,293	...	7,101	2,511	...	(f) 79,263	95,112
Total	...	...	...	...	122	3,145	...	3,551	1,257	...	39,631	47,706
<i>Punjab.</i> —Muzaffargarh Embankment	...	...	...	...	122	3,145	...	3,550	1,257	...	39,632	47,706
<i>Bihar and Orissa</i>	...	...	...	...	...	...	...	...	128	...	...	128
<i>Deduct.</i> —Provincial share under the Contract	...	...	...	...	39	1,063	...	...	627	...	(f) 55,041	63,120
Total	...	...	...	...	20	631	...	...	263	...	27,521	31,060
Total Imperial	4,808	2,726	...	...	19	631	...	...	264	...	27,520	31,060
	...	2,726	...	...	103	6,283	...	13,321	1,074	...	76,185	1,05,195

	(a) R1 by Civil Department. (b) R377 by Civil Department.	(c) R3,983 by Civil Department. (d) R17,356 by Civil Department.	(e) R51,770 by Civil Department. (f) R51,812 by Civil Department.	(g) R413 by Civil Department. (h) R337 by Civil Department.
Provincial.				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:				
<i>United Provinces—</i>				
{ Bara Maud Tank	1,624	...	...	...
{ Tanks in Banda District	1,528	...	...	...
TOTAL	3,152	...	...	...
<i>Burma—</i>				
{ Irrawaddy Embankments . . . . .	...	...	...	...
{ Thongwa Island Embankment . . . . .	...	...	...	...
TOTAL . . . . .	...	...	...	...
Total works for which Capital and Revenue Accounts are kept.	3,152	...	...	...
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:				
<i>Dzongal.—</i> Provincial share under the Contract . . . . .	...	...	9,572	...
<i>United Provinces—</i>				
{ Tanks in Jhalna District	11,589	...	...	...
{ Tanks in Hamirpur District	2,124	...	...	...
{ Tanks in Banda District	1,126	...	...	...
{ Tanks in Jalauin District . . . . .	...	...	...	...
TOTAL	14,839	...	...	...
<i>Burma—</i>				
{ Maubin Embankment, Maubin District . . . . .	...	...	...	...
{ Sittang Embankment, Pegu District . . . . .	...	...	...	...
{ Zwebat Wonyngyi Embankment . . . . .	...	...	...	...
{ Elia Embankment . . . . .	...	...	...	...
TOTAL . . . . .	...	...	...	...
Total works for which only Revenue Accounts are kept.	14,839	...	9,572	...
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:				
<i>Mladras</i>				
<i>Bombay—</i> Provincial share under the Contract . . . . .	...	...	914	...
<i>Bengal—</i> Provincial share under the Contract	4,867	...	...	...
<i>United Provinces</i>				
<i>Bihar and Orissa—</i> Provincial share under the Contract	10,142	...	...	...
<i>Burma</i>				
{ ... }
Total works for which neither Capital nor Revenue Accounts are kept.	15,009	...	4,185	...
Total Provincial	33,000	...	14,137	...
Total Agricultural	97,868	...	25,315	...
GRAND TOTAL	15,67,058	95,305	10,00,607	23,988

J.—Irrigation.

2 B 2

No. 62A.—SUMMARY OF RECEIPTS FROM MINOR WORKS AND NAVIGATION during the Year 1920-21.

PROVINCES.	IMPERIAL.				Total.	PROVINCIAL.				Total.	GRAND TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.		Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.		
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		
India (General, Baluchistan)	1,29,928	...	119	...	1,30,045	...	...	...	...	...	1,30,045
Ditto Delhi Province . . . . .	...	...	2,504	...	2,504	...	...	...	...	...	2,504
Madras . . . . .	...	...	...	...	...	1,39,279	...	68,709	94,113	2,92,101	2,92,101
Bombay	1,46,623	44,410	...	15,147	2,06,180	1,46,623	44,410	...	15,146	2,06,179	4,12,359
Bengal	3,55,213	14,022	21,616	53,861	4,49,742	3,55,214	14,022	31,615	58,861	4,49,742	8,99,484
U. P. of Agra and Oudh . . . . .	...	...	...	...	...	2,98,419	...	...	31,544	3,29,963	3,29,963
Rajputana	22,136	...	...	...	22,136	...	...	...	...	...	22,136
Punjab	82,702	6,34,923	...	128	7,17,153	...	40,490	84,086	...	1,24,576	8,41,729
Lurma . . . . .	...	...	...	...	...	...	11,52,862	...	6,142	11,59,004	11,59,004
Bihar and Orissa . . . . .	...	3,625	2,836	31,060	37,421	...	3,535	2,886	31,060	37,421	74,842
Central Provinces . . . . .	...	...	...	...	...	1,475	34,536	215	...	36,276	36,276
Total	7,96,600	6,96,280	27,105	1,05,196	15,65,181	9,31,010	12,89,895	1,77,491	2,36,866	26,35,202	42,00,443

[illegible]

(a) Includes R 2,813 outlay by Civil Officers.

(e)	"	R 5578	"
(e)	"	R 100	"
/	"	R 4.4	"
h	"	R 1,159	"
m	"	R 31773	"
(a)	"	R 2637	"

Outlay by civil officers.

(g) Includes the following outlay by Civil Officers:—	R
Works	21,731
Repairs	5,63,292
Establishment	1,05,435
Tools and Plant	—11
Reunds of Revenue	1,281
Deduct—Outlay from contributions	33,057
Total	7,53,071

(b) Includes \$2,842 outlay by Civil Officers.

(d)	"	R 5378	"	"
(e)	"	R 414	"	"
(f)	"	R 1150	"	"
(g)	"	R 26245	"	"
(h)	"	R 3054	"	"
(i)	"	R 2637	"	"
(r)	"	R 100	"	"
(p)	"	R 2,08,668	on account of survey ch.	
			No. 40-D, page 107.	

2,68,608 on account of survey charges transferred from India Books, vide account No. 40-D., page 107.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier Province.		Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
		Rs.	Rs.	Proper.	Coorg.			Proper.	Rajpootana.							Rs.	Rs.
Imperial	1,20,526	99,349	...	3,338	21,74,193	13,41,494	...	1,15,201	11,59,774	...	...	2,06,687	...	...	52,23,665
Provincial	...	...	41,28,944	...	21,71,193	13,41,495	6,52,264	...	4,89,317	42,70,380	...	2,06,687	7,91,009	66,150	1,41,20,469
	1,20,526	99,349	41,28,944	3,338	43,46,386	26,82,989	6,52,264	1,15,204	16,40,121	42,70,380	...	4,13,374	7,91,009	66,150	1,93,44,034

No. 63A —DETAILED ACCOUNT OF EXPENDITURE AGAINST THE CAPITAL ACCOUNT OF MINOR WORKS AND NAVIGATION, FROM IMPERIAL AND PROVINCIAL FUNDS, DURING, AND TO END OF, THE YEAR 1920-21.

EXPENDITURE DURING THE YEAR.										TOTAL EXPENDITURE TO END OF THE YEAR.					
Deduct—															
Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.		Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.		Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	Receipts on Capital Account.	Net Total.
				Rs.	Rs.	Rs.	Rs.								
Baluchistan.															
Shebo Canal	6,70,517	37,140	22,940	...	7,99,597	371	7,99,326
Khushid Khan Reservoir	14,07,521	1,97,814	35,819	16,269	16,52,453	...	16,51,916
Anambar Flood Channel	82,523	13,042	7,069	...	1,03,554	...	1,03,251
Nari Weir	3,75,018	1,05,449	7,334	47,917	6,89,718	423	6,90,293
Nar Nullah	8,19,321	1,54,814	22,759	415	9,97,442	1,348	9,95,981
Surkhab Project	1,91,959	88,136	6,925	...	2,09,920	290	2,88,630
TOTAL	10,956	7,275	—40	34,533	...	...	...	51,824	35,614,963	6,52,045	1,02,745	64,601	43,81,254	2,951	43,78,303
North-West Frontier Province.															
Outlay on Projects classed as Productive (b)															
...	14,37,206	3,84,353	58,063	...	18,80,223	1,620	18,78,603
Bombay.															
Pravara River Works—Ojhar Canal	2,34,164	85,769	4,528	...	3,24,461	144	3,24,217
Jamda Canal	7,80,220	1,01,841	18,129	...	9,91,190	91	9,91,178
Rivatti Tank	2,73,838	70,183	9,354	...	3,53,375	690	3,52,685
Shirgauphal Tank	1,71,148	38,190	2,861	...	2,12,109	...	2,12,100
Bladai-fdi Tank	1,67,001	53,493	2,621	...	2,21,115	...	2,21,115
Koregaon Tank	30,014	7,661	218	...	37,923	...	37,923
Asiti Tank	6,09,236	1,45,081	8,122	...	7,62,442	5,392	7,57,050
Revani Canal	47,057	9,693	21	...	56,771	...	56,771
Wangoli Tank	2,11,223	27,921	1,826	...	2,40,970	743	2,40,227
Tanra Nagrama Tank	2,22,942	14,168	924	...	2,38,034	2	2,38,032
Savli Tank	2,02,183	30,269	1,974	...	2,34,436	247	2,34,179
Victoria Tank	52,878	11,157	724	...	64,759	1,804	62,955
Gokak Canal, 1st section and storage works	7,75,350	1,10,825	15,325	...	9,01,500	689	9,00,811
Sabite Tank	1,31,806	22,199	1,448	...	1,55,452	...	1,55,452
Suki River	12,312	2,749	178	...	15,139	...	15,139
Padri Tank	5,21,783	1,00,435	7,403	...	6,29,621	1,796	6,27,825
Upper Man River Works	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Yella River Irrigation Works	5,89,556	1,24,186	8,065	...	7,21,907	2,365	7,19,542
Maini Tank	3,43,054	1,16,101	3,511	...	4,62,666	540	4,62,126
Machkundri Tank	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	48,805	10,881	1,055	...	60,741	...	60,741
Paraul Tank	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Mavinkop Tank	23,743	6,230	350	...	30,323	138	30,185
Dambal Tank	49,202	10,769	878	...	60,909	62	60,847
Medleri Tank	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	13,100	3,123	140	...	16,363	...	16,363
Hartala Tank	33,437	11,936	2,579	...	47,952	4	47,048
Mhasva Tank	1,01,259	26,389	1,129	...	1,28,787	6	1,28,781
Kasardi Tank	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	39,983	13,610	210	...	53,803	...	53,803
Alibhar Kacheri Canal	57,993	16,182	415	...	74,560	...	74,560
TOTAL	38,326	12,632	395	...	...	...	...	51,353	57,993	16,182	415	...	74,560	...	74,560

[illegible]

No. 63A.—DETAILED ACCOUNT for EXPENDITURE against the 'CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1920-21—continued.

EXPENDITURE DURING THE YEAR.														TOTAL EXPENDITURE TO END OF THE YEAR.				
Works	Establishment.	Tools and Plant.	Stock and Advances.	Deduct—		Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.						
				Receipts on Capital Accounts	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.													
Ra.	Ra.	Ra.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.						
2,54,345	58,527	7,774	30,291	1,538	3,49,399	2,36,55,017	48,35,330	6,20,241	65,077	2,91,75,665	1,04,345	2,90,71,320						
...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348	
...	...	...	...	...	...	365	...	...	...	365	...	365
...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713	
...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	498	6,86,883	
5,517	1,732	272	...	...	7,521	9,84,993	2,15,009	8,794	...	12,08,796	236	12,08,560				
...	...	...	...	...	...	27,718	266	...	...	27,984	...	27,984
...	...	...	...	...	...	15,04,690	3,84,725	34,746	...	19,24,161	734	19,23,427	
2,758	866	136	...	...	3,760	13,25,020	3,42,747	31,616	...	16,99,383	695	16,98,688				
...	...	...	...	...	...	1,79,670	41,978	3,130	...	2,24,778	39	2,24,739	
2,759	866	136	...	...	3,761	1,79,670	41,978	3,130	...	2,24,778	39	2,24,739				
...	...	...	...	...	...	970,933	4,68,020	1,08,700	...	15,47,653	2,299	15,45,254	
2,57,104	59,393	7,910	30,291	1,538	3,53,160	2,48,27,557	53,56,837	7,32,338	65,077	3,09,81,809	1,08,783	3,08,75,026						
...						
...	...	...	...	...	...	4,43,006	15,974	4,505	...	4,68,485	...	4,68,485	
...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
...	...	...	...	...	...	60,319	11,523	...	...	61,741	...	61,741
...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
...	...	...	...	...	...	52,564	8,659	...	...	61,223	...	61,223
...	...	...	...	...	...	2,30,686	48,308	...	...	2,78,994	220	2,78,774
...	...	...	...	...	...	2,16,028	44,477	...	...	2,60,505	...	2,60,505
1,683	796	42	...	...	2,621	1,07,885	24,814	181	...	1,32,699	...	1,32,699				
...	...	...	...	...	...	1,91,292	40,646	7,087	...	2,39,025	343	2,38,682	
...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	66,283	

IRIGATION AND NAVIGATION

—continued.

Imperial—continued.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—continued.

Brought forward—Imperial

Burma.

Outlay on Mon Canals classed as Productive

on Yen Canal ditto.

TOTAL

Bihar and Orissa.

Saran Project

Add—Outlay on Projects classed as Productive (g)

Ditto ditto Protective (h)

Delhi—Provincial share under the Contract

TOTAL

Add—Outlay on works now classed as Protective (f)

Total Imperial

Provincial.

North-West Frontier Province.

Outlay on Projects classed as Productive (a)

Madras.

Markapur tank supply channel

Yerur Tank Project

Atmakuru Tank Project

Vannala ditto

Jangamethwarapuram Tank

Hajipuram Tank

Ganjam Minor River System

Vedranayam Canal

Yellaur Tank Project

Yalappulla Venk's Tank Project

No. 63A.--DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION; from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1920-21—*continued.*

[illegible]

Chandi Nala	7,034	4,174	359	...	...	12,107	7,634	4,174	359	...	12,167	12,167
Manegarth	43	29	1	...	...	72	42	29	1	...	72	72
Kachargoon	22	13	1	...	...	36	763	236	49	...	1,088	1,088
Amari	29,253	11,906	4,183	...	...	45,342	46,032	16,338	4,810	...	67,180	67,180
Bori Tank	11	4	3	...	...	17	11	4	2	...	17	17
Boorna Nalla	22,316	12,787	1,049	...	...	36,152	3,96,710	1,08,191	47,603	...	5,52,494	5,50,911
Mala	80,299	46,268	3,800	...	88	1,30,279	1,48,136	70,195	7,159	...	3,31,490	2,91,402
Add—Outlay on Projects now classed as Protective (b)	...	...	...	...	...	...	60,681	...	...	...	61,207	61,207
Deduct—Outlay charged to 33—Famine Relief (c)	31,004	...	...	...	...	31,604	...	...	...	...	60,681	60,681
TOTAL	2,50,626	1,55,835	30,631	...	2,456	4,20,606	12,77,573	4,25,987	1,00,891	...	18,08,451	18,04,352
Total Provincial	5,53,372	2,08,419	39,567	...	4,207	7,95,238	3,59,70,961	78,59,912	24,71,136	...	4,01,41,592	4,59,67,482
Total Irrigation and Navigation	8,10,476	2,67,812	47,477	...	5,805	11,48,398	6,08,07,518	1,32,16,749	30,03,474	...	7,71,26,201	7,98,42,508
AGRICULTURAL.												
Provincial.												
United Provinces.												
Anajhar Tank	9,776	4,048	187	...	...	14,010	35,399	14,015	878	...	51,192	51,192
Keshum reservoir	22,611	10,739	505	...	...	33,855	22,957	10,895	512	...	34,364	34,364
Bara Manal Tank	5,384	2,559	103	...	...	8,046	61,924	12,876	864	...	75,764	75,764
Tanks in Banda District	71	35	1	...	...	107	69,917	18,188	858	...	88,963	88,966
Mugarpur Tank	25,043	11,810	479	...	...	37,432	35,009	8,221	573	...	43,803	43,803
Kalpahari Tank	6,364	2,979	130	...	...	9,303	81,818	35,972	1,438	...	1,22,218	1,22,218
Ranipur Kalyangarh Tank	...	...	...	...	...	...	26,748	11,205	567	...	38,520	38,520
Add—Outlay on Work classed as Protective (d)	...	...	...	...	...	...	2,62,388	55,235	7,452	...	3,15,275	3,15,275
TOTAL	69,148	32,870	1,395	...	...	1,03,413	5,89,350	1,67,607	13,142	...	7,70,099	7,70,092
Burma.												
Ilhongwa Island Embankment	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	2,22,594
Trawaddy Embankments	1,46,264	42,570	18,377	...	...	2,07,111	38,47,558	7,92,718	68,320	...	47,05,075	47,05,075
Yeau stream Embankment (Extension)	68,046	31,267	4,682	...	...	1,04,505	2,68,108	1,07,401	21,317	...	3,86,821	3,86,821
Yerwa river Embankment	...	...	...	...	...	...	1,07,500	14,877	1,429	...	1,23,806	1,23,806
TOTAL	2,14,910	73,837	23,959	...	...	3,11,706	43,97,145	9,52,957	92,985	...	54,42,487	54,38,296
Total Agricultural	2,84,058	1,06,707	34,354	...	...	4,15,119	49,86,495	11,20,564	1,05,527	...	62,12,586	62,08,388
GRAND TOTAL	10,94,534	3,74,519	71,831	...	5,805	15,63,517	6,57,94,013	1,43,37,313	31,09,001	...	8,33,38,787	8,30,50,890
(a) (Fatehpur Branch) Lower	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganges Canal	52,057	...	...	...	...	...	...	...	...	...	...	...
Agri Canal	30,444	...	...	...	...	...	...	...	...	...	...	...
Dun Canals	4,05,433	...	...	...	...	...	...	...	...	...	...	...
Bijnor Canal	1,78,510	...	...	...	...	...	...	...	...	...	...	...
Gorai Canal	1,879	...	...	...	...	...	...	...	...	...	...	...
(b) Jumania Tank	...	...	...	...	...	...	...	...	...	...	...	...
Kattaniheri Tank	...	...	...	...	...	...	...	...	...	...	...	...
Knmhari Tank.	...	...	...	...	...	...	...	...	...	...	...	...
(c) Boharibund	...	...	...	...	...	...	...	...	...	...	...	...
Mala	...	...	...	...	...	...	...	...	...	...	...	...
Simar	...	...	...	...	...	...	...	...	...	...	...	...
Sarkhi Poodi	...	...	...	...	...	...	...	...	...	...	...	...
Jogwa	...	...	...	...	...	...	...	...	...	...	...	...
Amari	...	...	...	...	...	...	...	...	...	...	...	...
(d) Fahuji and Garhman Canals (vide Account No.48-B, page 138).	6,08,323	...	...	...	...	...	...	...	...	...	...	60,681

IRRIGATION AND NAVIGATION.		EXPENDITURE DURING THE YEAR.										TOTAL EXPENDITURE TO END OF THE YEAR.				
		EXPENDITURE DURING THE YEAR.					TOTAL EXPENDITURE TO END OF THE YEAR.					EXPENDITURE DURING THE YEAR.				
		Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.																
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.																
<i>Baluchistan.</i>																
Shebo Canal	.	...	6,084	...	...	...	...	12,067	13,048	1,98,950	1,46,923	3,465	989	...	3,63,375	
Kinsdhi Khan Reservoir	.	...	4,286	...	90	...	...	12,087	4,009	2,60,444	1,59,120	6,361	349	...	4,31,283	
Nar Nala	.	...	1,983	...	...	...	...	9,932	1,893	46,972	30,044	181	78	...	79,168	
Nari Weir	.	...	3,511	...	60	...	...	16,065	...	13,575	18,451	334	...	...	37,360	
TOTAL	.	...	15,860	...	114	...	...	43,171	10,550	5,24,841	3,54,538	10,811	1,416	...	9,11,186	
<i>N.-W. Frontier.</i>																
Kabul River Canal—outlay to 31st March 1907	.	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,76,707	
<i>Bombay.</i>																
Sakkar Canal	.	12,299	1,01,784	17,477	1,231	...	...	1,32,781	1,69,013	18,08,133	5,07,072	21,611	119	...	25,08,918	
Ghar Canal	.	3,213	1,27,510	19,821	1,394	...	...	1,51,914	4,23,339	45,15,515	13,06,123	14,155	184	...	63,89,184	
Sutlah Canal	.	1,913	11,891	903	169	...	...	11,040	23,788	1,61,899	12,236	167	...	...	1,19,343	
Alibhar Kachori Canal	.	1,168	3,491	163	34	...	...	2,161	6,729	28,078	21,800	...	19	...	57,568	
Marak Great Canal	.	...	4,223	213	...	...	...	13,074	45,076	5,09,126	2,18,471	4,676	40	...	7,77,389	
Satrazwah Canal	.	756	8,639	3,670	143	...	...	11,440	42,002	3,58,376	1,30,167	2,235	4	...	5,33,844	
Fulali Canal	.	21,023	96,036	46,716	1,802	...	...	1,65,821	4,08,950	55,36,760	17,27,268	45,740	3,730	...	77,43,014	
Hsanali Canal	.	3,601	10,002	4,588	116	...	...	18,337	25,279	2,01,324	75,759	2,395	...	...	3,03,357	
Khari Cut	.	...	...	...	...	...	...	...	11,249	1,16,716	56,164	1,893	...	...	1,86,203	
Wangroli Tank	.	1,495	4,429	764	97	...	...	6,785	13,879	69,341	27,520	1,543	103	...	1,12,431	
Tanra-Nagrama Tank	.	...	1,212	136	20	...	...	1,388	6,134	24,370	11,740	630	199	...	43,883	
Savli Tank	.	...	4,811	621	78	...	...	5,510	4,661	64,819	21,650	1,283	48	...	92,461	
Hartala Tank	.	...	321	366	25	...	...	1,000	5,011	8,218	9,023	203	2,057	...	25,412	
Mhasva Tank	.	288	321	554	37	...	...	1,512	9,969	27,840	27,620	1,260	212	...	68,601	
Jamda Canal	.	1,049	6,775	4,704	316	...	...	12,861	35,393	2,82,224	2,31,447	6,393	1,102	...	5,39,669	
Paraul Tank	.	...	435	281	18	...	...	784	3,707	12,478	22,928	987	177	...	40,357	
Pravar River Works—Left Bank Canal	.	...	22,408	12,958	886	...	...	36,200	6,909	1,05,113	1,87,571	4,157	1,042	...	3,93,797	
Bhatodi Tank	.	2,896	2,333	1,790	213	...	...	7,231	12,310	1,01,250	83,901	2,066	1,265	...	2,02,792	
Matoba Tank	.	...	...	...	...	...	...	...	...	36,283	28,082	1,338	503	...	66,186	
Kasurdi Tank	.	...	1,422	1,602	53	...	...	3,077	...	23,644	13,187	1,326	...	...	40,768	
Dharma Canal	.	...	866	817	147	...	...	1,985	787	2,431	9,189	341	434	...	13,832	
Shiraphad Tank	.	...	1,169	1,317	44	...	...	2,530	760	10,073	41,452	2,169	18	...	91,060	
Bhadavadi Tank	.	...	1,370	2,071	69	...	...	3,979	1,260	41,916	37,813	2,010	46	...	89,035	
Koragan Tank	.	...	873	159	36	...	...	1,366	11,830	10,273	19,279	790	18	...	51,490	
Ashti Tank	.	...	3,751	1,993	153	...	...	6,932	47,497	1,16,084	87,921	3,306	1,029	...	2,55,337	
Pathri Tank	.	...	1,970	1,068	82	...	...	3,179	1,231	10,160	8,368	1,037	...	...	26,764	
Kewari Canal	.	...	1,650	896	109	...	...	3,380	2,363	60,475	40,865	1,911	19	...	1,05,653	
Upper Man River Works	.	...	1,843	4,401	271	...	...	8,414	23,839	98,725	68,331	3,649	167	...	1,84,651	
Yerla River Irrigation Works	.	...	7,544	5,501	668	...	...	20,608	55,878	1,96,409	1,15,054	4,848	71	...	3,71,255	
Chickli Canal	.	...	379	433	54	...	...	1,966	1,701	34,687	22,817	1,434	158	...	68,657	
Sahali Tank	.	...	4,828	623	79	...	...	5,530	7,616	87,462	22,817	1,434	1	...	99,319	
Maini Tank	.	...	3,476	2,140	287	...	...	8,439	10,637	87,959	53,666	2,278	104	...	1,64,084	
Muehkundi Tank	.	...	1,459	853	95	...	...	2,407	921	11,674	6,057	247	...	...	17,899	

	1,329	171	22	...	1,522	500	7,964	2,001	109	...	10,574
Futela Tank	...	117	13	...	331	...	8,539	2,070	52	...	12,682
Gadikori Tank	...	8,112	334	...	8,588	...	1,39,667	1,16,201	10,271	...	2,78,203
Golak Canal, Ist section and Storage Works	181	482	54	15	1,360	...	17,717	16,798	141	...	36,416
Dambal Tank	...	94	11	...	265	...	16,415	13,901	37	...	30,798
Modleri Tank	...	693	77	...	1,955	...	52,945	37,508	674	...	92,663
Madag Tank	...	486	54	...	1,372	...	26,570	22,432	577	...	48,798
Asundi Tank	...	820	91	...	2,314	...	6,097	5,718	116	...	13,529
Mavininkop Tank	...	1,403	...	...	...	...	...	...	...	...	...
Deduct—Provincial share under the Contract	59,178	1,47,742	9,553	173	6,68,386	13,92,869	1,62,08,544	51,63,309	1,52,466	19,804	2,22,36,896
" " Outlay on Gokak Canal	29,559	73,871	4,777	56	3,34,193	3,40,578	26,37,353	10,66,763	36,263	4,151	40,75,061
" " Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	517	47,674	39,546	4,484	297	92,513
" —Outlay from Contributions	...	...	...	...	...	395	10,533	7,593	369	77	18,967
" —Outlay from Contributions	...	...	...	...	...	8,450	2,480	...	...	...	(a) 10,930
TOTAL	29,559	73,871	4,776	87	3,34,193	10,42,029	1,25,10,504	43,59,407	1,11,350	15,279	1,80,39,419
Bengal.											
Calcutta and Eastern Canals	2,37,842	1,34,711	26,474	20	7,67,933	28,67,628	91,75,821	61,27,218	13,30,465	7,373	1,85,08,505
Medanipur Bheel route project	537	34,674	4,330	60	1,30,145	34,397	10,49,840	1,55,844	21,544	3,349	12,64,974
Utterbhang Lock	...	...	...	...	...	...	28	7	...	...	35
Deduct—Provincial share under the Contract	2,38,179	2,19,385	30,804	80	8,98,125	29,02,025	1,02,25,689	62,83,069	13,52,009	10,722	1,87,73,514
TOTAL	1,19,090	1,09,692	15,402	40	4,49,064	26,90,393	84,86,549	45,94,400	10,93,720	10,061	1,68,77,113
Rajputana.											
Tanks in Ajmere Sub-Collectorate	5,402	14,627	753	...	51,871	82,676	7,94,122	4,14,244	14,882	106	18,05,830
" in Beawar "	9,282	7,305	386	...	26,383	59,025	6,07,913	3,47,517	10,885	354	10,26,291
" in Todgarh "	3,988	5,617	288	...	19,856	63,696	2,78,678	1,65,793	6,106	...	5,13,173
TOTAL	19,672	27,549	1,427	...	98,110	2,05,997	16,80,613	9,27,554	30,873	460	28,45,297
Punjab.											
Shahpur Canals	5,824	70,231	1,240	...	1,13,131	1,04,349	8,68,206	7,46,729	8,365	1,293	17,28,882
Ghaggar Canal	3,631	16,178	325	...	32,357	40,036	2,05,152	4,18,539	4,171	2,432	6,70,420
TOTAL	9,415	86,409	2,065	...	1,45,488	1,44,375	10,73,358	11,65,368	12,536	3,665	23,99,302
Bihar and Orissa.											
Saran Project	...	...	...	...	...	...	3,21,209	1,15,863	5,101	5,264	4,37,225
Deduct—Provincial share under the Contract	...	...	...	...	...	...	3,16,336	1,13,369	5,134	5,264	4,29,835
TOTAL	...	...	...	...	...	...	4,873	2,484	33	...	7,390
Total Imperial	1,77,766	3,24,718	23,784	127	10,70,026	16,56,284	1,76,51,341	76,17,587	4,25,698	23,842	9,73,74,702
Carried forward.	1,77,766	3,24,718	23,784	127	10,70,026	16,56,284	1,76,51,341	76,17,587	4,25,698	23,842	9,73,74,102
(a) Fuleli Canal	...	...	...	...	...	...	...	...	...	...	...
Jamda "	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1920-21—concluded.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—contd.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.					
	MAINTENANCE AND REPAIRS.			TOOLS AND PLANT.			EXTENSIONS AND IMPROVEMENTS.			ESTABLISHMENT.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION—contd.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—contd.												
Brought forward												
Imperial												
Provincial.												
N. W. Frontier.												
Kabul River Canal—Outlay to 31st March 1907												
Madras.												
Chembarambakkam Tank	263	2,752	537	24	3,576	—67,613	1,79,398	39,151	—3,600	45	1,47,371	...
Palar Anicut System	7,245	31,517	13,413	214	52,411	6,12,368	18,54,551	6,33,732	13,027	10,396	31,24,074	...
Pelandorai Anicut System	1,028	10,662	4,766	55	16,512	7,44,411	6,27,431	1,66,742	4,430	30	8,73,077	...
Bachlingham Canal	—14,786	2,00,588	33,080	1,478	2,20,889	1,10,016	43,97,020	12,83,030	1,29,748	22,074	69,61,887	...
Madras Water Supply and Irrigation System	—2,047	16,398	2,555	114	17,020	—1,36,907	6,26,260	1,85,595	6,175	88	6,81,211	...
Chilika Lake Canal	...	...	...	...	...	50	20,488	4,656	...	...	26,199	...
Vodananiyam Canal	...	9,350	3,313	43	13,206	4,040	1,79,877	46,754	7,535	41	2,33,247	...
Atmakur Tank Project	...	361	218	—2	577	902	3,983	54,929	...	...	6,134	...
Vridhachalam System	643	3,039	1,503	17	5,207	31,597	2,01,702	54,929	273	...	2,91,601	...
Mohamattur do.	178	948	467	5	1,618	25,631	1,46,845	39,896	—46	4	2,12,380	...
Cambum Tank	61	—76	—10	...	—25	14,639	55,796	19,041	506	...	89,932	...
Vallur Anicut	—226	4,180	704	32	4,690	3,898	24,030	6,176	—113	7	33,938	...
Maradur Anicut System	73	1,650	841	5	2,572	3,107	3,91,618	94,576	—1,286	260	5,17,275	...
Thadapalle Channel	—3,333	11,092	2,496	97	10,212	17,349	4,29,624	1,02,125	484	22	6,50,504	...
Arakonota do.	—793	4,755	1,298	51	6,311	13,623	2,72,917	66,250	13	43	3,52,905	...
Kallangaroyen Channel	—3,473	12,003	2,795	110	11,436	—5,556	6,13,513	1,12,612	574	213	7,51,416	...
Dondapad Tank	...	405	245	—2	648	84	10,511	3,149	27	...	13,771	...
Sagiluru Project	—115	1,600	1,004	15	2,601	5,544	—51,253	13,971	132	...	69,906	...
Munjeru Project	37	6,776	4,125	—39	10,899	6,891	1,33,231	37,383	1,315	51	1,78,801	...
Nundiyar Channel Extension	—2,836	2,372	—226	—1	—691	—7,879	54,015	9,304	414	...	65,854	...
Ganjiam Minor River System	75	7,835	3,646	196	11,552	1,16,765	5,38,335	1,50,113	686	5	8,01,794	...
Ganjiam-Gopalpur Canal	...	234	139	7	410	565	4,353	1,176	20	...	6,184	...
Jangamaheswaram Project	...	332	403	—4	1,065	750	3,556	1,553	—19	...	6,840	...
Markapur Tank Project	...	771	700	10	1,746	3,812	12,721	5,661	39	...	22,293	...
Yamula Project	...	...	...	...	...	461	...	31	...	...	488	...
Haipuram Tank Project	...	1,304	232	10	1,546	130	1,387	635	10	...	2,162	...
Poddanaidu Tank	...	100	60	—1	159	304	1,202	934	...	91	2,531	...
Ponnalur Tank Project	...	2,249	401	18	2,668	...	53,896	11,315	39	...	65,219	...
Yerur Tank	...	3,519	627	28	4,174	...	13,125	2,320	58	...	15,503	...
Anamasamudram Berapora Tank	—28	—612	—387	4	—1,023	—112	423	—600	—18	...	—307	...
Yellanur Tank	6	150	105	1	262	19	302	284	4	...	699	...
Kocheeruva Tank	...	287	181	3	465	90	3,918	2,811	41	4	6,864	...
Siddapur Tank	...	666	592	8	1,474	208	1,122	913	13	...	2,256	...
Deduct—Incorporated Local outlay (a)	...	...	...	...	...	13,472	3,369	...	...	...	16,791	...
Add—(Provincial) Outlay on Canals now classed as Productive (b)	—17,264	3,36,977	80,323	2,496	4,03,090	8,47,399	1,09,03,089	31,36,800	1,60,486	33,407	1,50,83,181	...
Total	—17,264	3,36,977	80,323	2,496	4,03,090	5,92,573	27,61,264	7,88,488	1,702	61	41,24,088	...
	...	...	...	...	...	14,39,972	1,36,66,353	39,05,283	1,62,188	33,468	1,92,07,200	...

Bombay.		Provincial share under the Contract	47	4151	36,263	10,50,763	26,37,353	3,40,578	9,34,193	101	83	4,777	73,871	2,25,769	29,589
		Golak Canal, 1st section, and Storage Works	...	297	4,484	30,546	47,874	517	...	...	...	...	...	...	...
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal.		Provincial share under the Contract	...	10,061	10,93,720	45,94,400	84,88,519	23,90,383	4,49,064	...	40	15,402	1,09,093	2,04,840	1,19,089
		<i>United Provinces of Agra and Oudh.</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
		Sakhra Canals	...	...	90	8,483	10,910	...	4,837	...	...	17	2,885	1,793	...
		Kotra Khamba Tank	...	...	36	1,907	2,260	...	2,437	...	...	22	1,215	1,150	...
		Kalvanpur Tank and Canals	...	...	290	8,404	12,153	...	1,253	...	...	11	689	553	...
		Soori Lakes	...	...	184	6,050	11,110	...	4,779	...	...	38	2,731	1,438	...
		Rohilkhand Canals	...	...	84,231	31,82,524	16,17,481	6,97,423	1,21,605	...	...	2,925	(a) 77,681	40,472	...
		Bundelkhand Irrigation Works	...	...	2,923	94,804	1,07,819	23,311	7,577	...	...	62	4,229	3,296	...
		Jhansi Lakes	...	...	2,127	99,181	1,14,655	38,639	6,001	...	...	54	3,591	2,844	...
		Hamirpur Lakes	...	...	23	2,149	1,923	...	2,912	...	...	18	1,120	854	...
		Khapla Tank	...	...	31	1,577	1,645	...	3,432	...	...	31	1,806	1,615	...
		Manikpur Tank	...	...	86	8,47,076	8,47,076	1,81,695	...	...	...	...	...	...	...
		Pon Canals	...	...	3,060	17,481	1,23,312	56,805	...	...	...	...	...	...	...
		Bijnor Canals	...	...	5,700	2,12,761	1,23,312	56,805	...	...	...	...	...	...	...
		TOTAL	...	...	...	...	...	...	...	...	11	3,180	95,355	54,105	4,462
		<i>Bihar and Orissa.</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
		Provincial share under the Contract	...	5,204	5,131	1,13,869	3,16,396	...	...	...	...	...	...	...	...
		<i>Central Provinces.</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
		Boorma	...	...	23	1,058	488	...	1,424	...	...	23	913	488	...
		Niwat Tar Ahmeta Tank	...	...	1,177	10,937	18,014	131	12,108	...	...	902	5,381	6,311	...
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total Provincial	...	...	...	...	...	...	...	...	...	...	...	...	...
		TOTAL IRRIGATION AND NAVIGATION	...	...	...	...	...	...	...	...	...	...	...	...	...
		AGRICULTURAL.	...	...	...	...	...	...	...	...	...	...	...	...	...
		Provincial.	...	...	...	...	...	...	...	...	...	...	...	...	...
		<i>United Provinces of Agra and Oudh.</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
		Bara Munaf	...	...	31	2,378	2,314	...	2,850	...	...	26	1,487	1,337	...
		Nangarpur Tank	...	...	12	856	651	...	1,440	...	...	12	807	651	...
		Tanks in Banda District	...	...	16	1,012	808	...	1,589	...	...	16	975	808	...
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
		<i>Burma.</i>	...	...	...	...	...	...	...	...	...	...	...	...	...
		Irrawaddy Embankment	...	...	59	4,246	3,843	...	6,179	...	...	54	3,304	2,855	...
		Thongwa Island Embankment	...	...	20,1375	12,39,423	44,59,074	13,10,272	2,27,051	...	...	18,209	42,408	1,43,991	...
		Yauvo Stream Embankment	...	...	11,888	78,083	3,08,472	30,846	15,609	...	...	1,251	2,916	19,016	...
		TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total Agricultural	...	...	...	...	...	...	...	...	...	...	...	...	...
		GRAND TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) Kalingaroyen Channel
Thadavalle
Asankola

(b) Vide Account No. 59, page 168.
(c) Includes Rs. 14 outlay by Civil Officers.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1920-21.

Section K.—Other Public Works.

Revenue, Rs. 76,18,590. Expenditure, Rs. 12,77,68,224

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Construction of Railways, etc.	64	Expenditure on Railways	204	Rs.	Rs.	Rs. 19,68,447
Civil Works	65	Receipts	205	...	76,18,590	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	207	64,91,222	...	...
	66	Expenditure	209	...	...	12,57,99,777
	66A	Ditto by Civil Department Imperial Funds	210	8,09,456	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66	211	10,62,34,560	...	...
		By PUBLIC WORKS OFFICERS—				
		Imperial Expenditure—				
	66C	New Buildings	213	96,44,872	...	...
	D	Repairs to Buildings	213	30,57,569	...	...
	E	New Roads	214	12,54,288	...	...
	F	Repairs to Roads	214	18,33,664	...	...
	G	Miscellaneous—New Works	215	1,62,801	...	...
	H	Miscellaneous—Repairs	215	2,19,109	...	...
		Provincial Expenditure—				
	I	New Buildings	217	3,50,01,288	...	...
	J	Repairs to Buildings	217	81,20,894	...	...
	K	New Roads	218	1,24,88,776	...	...
	L	Repairs to Roads	218	1,68,50,282	...	...
	M	Miscellaneous—New Works	219	23,66,400	...	...
	N	Miscellaneous—Repairs	219	9,60,677	...	...
		By CIVIL OFFICERS—				
		Imperial Expenditure—				
	O	New Buildings	220	10,056	...	...
	P	Repairs to Buildings	220	36,992	...	...
	Q	New Roads	221	3,395	...	...
	R	Repairs to Roads	221	18,280	...	...
	S	Miscellaneous—New Works	221	2,141	...	...
	T	Miscellaneous—Repairs	222	11,852	...	...
		Provincial Expenditure—				
	U	New Buildings	222	70,856	...	...
	V	Repairs to Buildings	222	48,685	...	...
	W	New Roads	223	88,954	...	...
	X	Repairs to Roads	223	1,22,323	...	...
	Y	Miscellaneous—New Works	224	6,51,597	...	...
	Z	Miscellaneous—Repairs	224	19,12,070	...	...
		TOTAL			76,18,590	12,77,68,224

No. 64.—DETAILED ACCOUNT OF EXPENDITURE ON CONSTRUCTION OF RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1920-21.

PROVINCES AND RAILWAYS.		During the year.		To end of previous year.		To end of the year.		REMARKS.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
PROVINCIAL.									
Bombay.									
Hyderabad-Sholapalli Section, Jodhpur-Hyderabad	18,43,222	18,43,222	18,43,222			
Bengal.									
Kaunia-Dhuria Section, Eastern Bengal	9,72,507	9,72,507	9,72,507			
United Provinces of Agra and Oudh.									
Lucknow-Sitapur-Seraman Section, Lucknow-Bareilly	35,83,456	35,83,456	35,83,456			
Distillery siding (Izamnagar to Maheshpur Utaria)	.	.	—4,830	1,77,761	1,77,761	1,72,981			
Assam.									
Jorhat	.	.	21,761	11,19,393	11,19,393	11,41,094			
Burma.									
Moulmein-Ye	.	.	5,19,258	...	...	5,19,255		
Alon Saingbyin	.	.	4,35,276	...	...	4,35,276		
Pynnana-Taungdwingye	.	.	10,03,042	...	...	10,03,042		
TOTAL PROVINCIAL			13,68,447	76,96,393	76,96,393	96,84,846			

Details of construction expenditure on Lines are exhibited in Account No. 74.

No. 65.—ABSTRACT ACCOUNT OF RECEIPTS FROM OTHER PUBLIC WORKS, CIVIL WORKS, FROM IMPERIAL AND PROVINCIAL FUNDS during the Year 1920-21.

HEADS OF REVENUE.	INDIA, GENERAL.										MADRAS.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.				CENTRAL PROVINCES.				Assam.	Grand Total.	
	Director-General Works.	Delhi Province.	Viceroy's Office.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.	North-West Frontier Province.	Madras Proper.	Coorg.	Bombay.	Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Central India.	Hyderabad.
Imperial.																									
Rents of buildings	Rs. 6,891	Rs. 85,898	Rs. 839	Rs. 36,419	Rs. 1,29,593	Rs. 32,978	Rs. 9,017	Rs. 26,858	Rs. 94,197	Rs. 24,771	Rs. 17,044	Rs. 2,89,076	Rs. 1,912	Rs. 30,913	Rs. 885	Rs. 7,19,266	Rs. 28,181	Rs. 31,783	Rs. 1,038	Rs. 872	Rs. 24,908	Rs. 9,155	Rs. 38,223	Rs. 17	Rs. 6,173
Rents of furniture	Rs. 220	Rs. 814	Rs. 3,903	Rs. 40	Rs. 1,245	Rs. 207	Rs. 291	Rs. 323	Rs. 1,494	Rs. 7,274	Rs. 1,118	Rs. 3,491	Rs. 29	Rs. 865	Rs. 702	Rs. 2,156	Rs. 1,407	Rs. 885	Rs. 719	Rs. 212	Rs. 20	Rs. 743	Rs. 180	Rs. 3	Rs. 9,155
Sales of buildings	Rs. 220	Rs. 814	Rs. 3,903	Rs. 40	Rs. 1,245	Rs. 207	Rs. 291	Rs. 323	Rs. 1,494	Rs. 7,274	Rs. 1,118	Rs. 3,491	Rs. 29	Rs. 865	Rs. 702	Rs. 2,156	Rs. 1,407	Rs. 885	Rs. 719	Rs. 212	Rs. 20	Rs. 743	Rs. 180	Rs. 3	Rs. 9,155
Tools and plant	Rs. 323	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323
Produce	Rs. 323	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323
Value of materials received from old buildings	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323	Rs. 190	Rs. 1,377	Rs. 207	Rs. 291	Rs. 323
Unclaimed deposits	Rs. 201	Rs. 823	Rs. 823	Rs. 4,981	Rs. 9,100	Rs. 2,956	Rs. 673	Rs. 4,703	Rs. 90	Rs. 7,274	Rs. 1,118	Rs. 3,491	Rs. 29	Rs. 865	Rs. 702	Rs. 2,156	Rs. 1,407	Rs. 885	Rs. 719	Rs. 212	Rs. 20	Rs. 743	Rs. 180	Rs. 3	Rs. 9,155
Interest on endowments for monuments in Government cemeteries.	Rs. 4,661	Rs. 5,393	Rs. 23,680	Rs. 15,612	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576
Percentage charges on capital cost of electrical, water supply and sanitary installations in residential buildings.	Rs. 4,661	Rs. 5,393	Rs. 23,680	Rs. 15,612	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 400	Rs. 13,801	Rs. 1,60,576
Recoveries on account of supply of electric energy, etc.	Rs. 1,248	Rs. 22,680	Rs. 15,612	Rs. 48,054	Rs. 2,30,300	Rs. 41,71	Rs. 8,970	Rs. 12,820	Rs. 43,278	Rs. 1,24,900	Rs. 2,443	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534
Ferry Receipts	Rs. 468	Rs. 15,612	Rs. 3	Rs. 48,054	Rs. 2,30,300	Rs. 41,71	Rs. 8,970	Rs. 12,820	Rs. 43,278	Rs. 1,24,900	Rs. 2,443	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534	Rs. 5,534
Fines, refunds, and miscellaneous.	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 42	Rs. 249	Rs. 131,385	Rs. 56,636	Rs. 14,240,106	Rs. 1,70,312	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820
TOTAL	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 42	Rs. 249	Rs. 131,385	Rs. 56,636	Rs. 14,240,106	Rs. 1,70,312	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820
Receipts by Civil officers from Imperial funds as detailed below.	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400
PROVINCIAL Receipts, as per Account No. 65A, page 207.	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 42	Rs. 249	Rs. 131,385	Rs. 56,636	Rs. 14,240,106	Rs. 1,70,312	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820
TOTAL	Rs. 13,801	Rs. 1,60,576	Rs. 7,869	Rs. 42	Rs. 249	Rs. 131,385	Rs. 56,636	Rs. 14,240,106	Rs. 1,70,312	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820	Rs. 10,24,779	Rs. 13,820

4,14,175

6,37,423

8,93,897

10,85,589

The Imperial Civil Works receipts by Civil officers included in the above statement are as under—

HEADS OF REVENUE.	INDIA, GENERAL.										North-West Frontier Province.		TOTAL.
	Delhi Province.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	TOTAL.	Rs.	Rs.	Rs.	Rs.	
Rents of buildings.	Rs. 51	Rs. 4	Rs. 38	Rs. 100	Rs. 398	Rs. 1,317	Rs. 1,421	Rs. 1,421	Rs. 1,421	Rs. 1,421	Rs. 1,421	Rs. 1,421	Rs. 1,421
Fines, refunds, and miscellaneous.	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349	Rs. 349
Ferry Receipts.	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400
Fees on masonry graves.	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400
TOTAL.	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400	Rs. 400

K.—Other Public Works.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS
for the Year 1920-21.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
By PUBLIC WORKS DEPARTMENT.										
Rents of buildings	2,33,616	3,35,433	2,70,840	1,73,384	52,949	3,39,924	4,00,170	2,51,093	89,287	21,46,696
Sales of buildings	4,611	3,48,295	42,048	31,764	7,762	17,100	980	47	104	4,52,711
„ tools and plant	13,771	17,459	2,871	13,899	3,642	5,858	4,174	4,973	3,928	70,575
„ produce	6,375	38,335	9,314	26,657	68,969	2,417	4,831	15,910	1,226	1,74,034
„ old materials	21,835	34,420	19,592	29,046	6,012	8,512	5,196	5,601	5,529	1,35,803
Value of materials received from old buildings	4,970	3,425	9,325	6,102	19,674	9,165	4,219	414	6,486	63,760
Receipts from self-supporting workshops	36,610	6,867	...	...	...	...	...	...	...	43,477
Tolls on roads	13,654	...	...	...	...	...	...	...	...	13,654
Ferry receipts . . . . .	...	5,092	...	83,912	...	...	...	38,625	60,602	1,93,231
Unclaimed deposits	3,255	341	1,862	373	527	221	800	2,563	34	9,976
Collections under Highway Act . . . . .	...	38	...	...	...	...	...	...	...	38
Rents from strand bank maidan, etc. . . . .	...	...	49,284	...	...	...	...	...	...	49,284
Arboriculture . . . . .	...	...	...	28,981	...	...	...	...	...	28,981
Interest on endowment for repairs of monuments in Gov- ernment cemeteries	915	2,761	1,120	2,155	...	...	572	637	228	8,388
Percentage charges on capital cost of Electrical, Water-Sup- ply and Sanitary installations in residential buildings	8,600	11,131	18,718	2,516	86,083	2,180	1,221	12,137	930	1,43,516
Fines, refunds and miscella- neous	1,59,429	11,08,131	1,89,286	21,190	50,598	1,14,378	65,661	8,548	18,120	17,35,341
TOTAL—Carried over	5,07,701	19,11,728	8,14,200	1,24,979	2,96,216	4,99,755	4,87,324	3,40,548	1,86,474	52,69,435

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS
for the Year 1920-21—concluded.

	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward	5,07,701	19,11,728	6,14,260	4,24,979	2,96,216	4,99,755	4,87,824	3,40,548	1,86,474	52,69,486
PROVINCIAL.										
By CIVIL DEPARTMENT.										
Rents of buildings	...	119	...	...	...	4,486	35	...	496	5,136
Sale of old materials	...	...	17	...	...	106	...	...	23	146
„ of produce	...	...	836	5,217	...	75	...	...	1	6,129
Tolls on roads	...	...	...	...	49,680	...	84,806	...	...	1,34,486
Tolls, canal and ferry receipts	3,729	...	1,44,605	7,281	59,266	...	31,537	...	9,990	2,56,358
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	91,773	...	...	...	...	...	91,773
Fees on masonry graves	3,704	3,272	894	5,283	4,064	741	368	1,486	21	19,833
Contributions	4,65,748	...	...	...	150	...	...	...	...	4,65,898
Fines, refunds and miscella- neous.	32,918	4,373	7,852	18,922	1,55,178	546	7,860	5,520	8,809	2,41,978
TOTAL	5,06,099	7,764	1,54,204	1,28,426	2,68,338	5,954	1,24,606	7,006	19,340	12,21,737
TOTAL PROVINCIAL as per Account No. 65	10,13,800	19,19,492	7,63,464	5,53,405	5,54,554	5,05,709	6,12,430	3,47,554	2,05,814	64,91,222

K.—Other Public Works.

No. 66.—ABSTRACT ACCOUNT OF EXPENDITURE ON OTHER PUBLIC WORKS—CIVIL WORKS

INDIA.	INDIA; GENERAL														North-West Frontier Province.	Item No.
Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Gwalior.	Baluchistan.	Viceroyal Estates.	Mysore Presidency.	Rajputana.	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Sikkim and Bhutan.	Coorg.	Ajmer.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Civil Buildings—																
New Works (66C)	1,40,677	17,34,326	...	...	2,99,190	1,17,874	...	...	...	...	...	...	22,92,067	12,70,213
Repairs (66D)	1,84,294	5,83,002	...	...	1,73,171	2,54,596	...	...	...	...	...	...	12,05,063	2,12,373
Communications—																
New Works (66E)	...	1,45,094	...	...	4,93,697	...	...	...	...	...	...	...	6,38,791	3,30,851
Repairs (66F)	7,152	2,43,761	...	...	1,16,872	...	...	...	...	...	...	...	3,67,785	7,75,366
Miscellaneous Public Improvements—																
New Works (66G)	...	86,603	...	...	26,950	...	...	...	...	...	...	...	1,13,553	447
Repairs (66H)	...	1,29,699	...	...	33,635	...	...	...	...	...	...	...	1,63,334	55,784
TOTAL WORKS AND REPAIRS . . .	3,32,123	29,27,485	...	...	11,48,515	3,72,470	...	...	...	...	...	...	47,80,593	26,48,024
Establishment . . .	73,687	2,35,838	...	...	2,30,764	42,831	...	...	37,320	...	...	...	6,20,440	2,46,128
Tools and Plant . . .	4,227	49,953	...	...	15,001	1,493	...	...	...	...	...	...	70,679	38,911
Suspense . . .	—1,880	1,88,797	...	...	—1,022	—15,663	...	...	...	...	...	...	1,10,232	...
Deduct—Outlay in England . . .	4,08,167	34,02,073	...	...	18,93,258	4,01,136	...	...	37,320	...	...	...	56,41,944	29,83,063
	3,257	1,50,606	...	...	14,353	...	...	...	...	...	...	...	1,68,216	...
NET-INDIA—IMPERIAL CIVIL WORKS . . .	4,04,900	32,51,467	...	...	18,78,905	4,01,136	...	...	37,320	...	...	...	54,78,728	29,83,063
Expenditure by Civil Officers from Imperial Funds, as per Account No. 66A, page 210 . . .	...	4,11,990	8,864	2,700	1,36,747	...	2,547	2,608	...	19,112	286	5,218	5,90,072	2,14,303	
Provincial Fund Expenditure, as per Account No. 66B, page 211 . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS . . .	4,04,900	36,63,457	8,864	2,700	15,15,652	4,01,136	2,547	2,608	37,320	19,112	286	5,218	60,63,800	31,47,966		

CHARGES IN ENGLAND :

Passage, etc., of Officers on appointment to the Public Works Department, etc. . . .
 Payment to the Engineering Standards Committee
 Allowances and expenses of Officers on special duty, etc.
 Stores for India

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,92,97,880	10,62,34,560	12,55,32,440
Railways . . . . .	...	19,68,447	19,68,447
TOTAL	1,92,97,880	10,82,03,007	12,75,00,887

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1920-21.

Item No.	MADRAS.		Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Panjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.	
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	52,106	23,745	9,43,611	7,13,041	1,01,092	2,94,248	3,79,695	30,90,027	71,440	1,18,437	1,10,893	88,234	80,282	15,951	96,44,672	
2	77,910	17,600	2,31,735	5,16,220	72,258	1,19,057	61,066	2,75,259	85,193	49,029	21,822	64,260	26,635	22,057	30,57,569	
3	14,060	17,443	...	12,806	...	...	53,469	10,961	...	...	...	1,05,857	...	...	12,84,288
4	...	1,41,264	...	48,386	...	...	2,18,490	1,711	...	...	...	2,76,446	1,216	...	18,30,664
5	...	24	44,005	...	...	...	4,772	...	...	...	...	...	...	...	1,62,801
6	...	51	...	...	...	...	...	...	...	...	...	...	...	...	2,09,169
7	1,44,076	2,00,147	12,19,354	12,90,512	1,73,350	4,13,305	7,17,492	33,77,958	1,56,633	1,67,466	1,32,215	6,54,807	1,08,133	38,008	1,62,02,163	
8	75,692	86,057	2,02,101	1,45,697	22,021	92,937	1,27,273	2,52,104	32,236	61,086	30,766	1,30,724	13,640	11,130	21,50,024	
9	1,404	21,435	16,898	13,478	2,818	12,963	14,811	30,168	12,222	2,911	8,793	14,748	1,235	1,345	2,65,839	
10	...	4,197	-23,982	-32,581	22,802	...	-5,537	-49,631	...	...	...	8,930	-35	...	94,455
11	2,31,192	3,11,836	14,14,421	14,17,106	2,21,001	5,19,205	8,54,041	36,06,599	2,02,091	2,31,463	1,71,774	7,89,299	1,22,973	50,483	1,87,12,491	
12	...	10,248	23,502	10,331	638	221	17	289	...	...	...	10,605	...	...	2,24,067
13	2,21,192	3,01,588	13,90,919	14,06,775	2,20,363	5,18,984	8,54,024	36,10,310	2,02,091	2,31,463	1,71,774	7,78,694	1,22,973	50,483	1,84,58,424	
14	...	...	...	5,000	...	...	...	...	...	7	74	...	...	...	8,09,456
15	1,13,50,139	...	2,07,54,519	1,51,32,441	...	1,00,45,809	...	1,22,87,333	1,56,70,714	77,35,040	84,42,806	...	...	48,05,659	10,62,34,560
	1,15,71,331	3,01,588	2,21,45,438	1,65,44,216	2,20,363	1,05,64,793	8,54,024	1,58,47,643	1,58,72,805	79,66,510	86,14,754	7,78,694	1,22,973	49,16,142	12,55,82,440	
1,18,72,919				1,67,64,579		1,14,18,817						95,16,421				
											Secretary of State.		High Commissioner.		TOTAL.	
											£	£	£	£	£	£
											1,941	4,326	...	4,326
											609	5,194	...	22,407
											1,785	9,420	...	26,733
											Total charges in England					
											TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10				2,67,337	
											GRAND TOTAL CIVIL WORKS				12,57,99,777	

TRACT.

England.	GRAND TOTAL.
Rs.	Rs.
2,67,337	12,57,99,777
...	19,68,447
2,67,337	12,77,68,224

K.—Other Public Works.

2x

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1920-21.

IMPERIAL.	INDIA, GENERAL.										N.W. Frontier Province.	Bengal.	Central Provinces.	Bihar and Orissa.	TOTAL.
	Rajputana	Ajmer.	Dilli Province.	Gwalior	Mysore Residency.	Baluchistan.	Central India	Coorg.	Sikkim and Bhutan.	TOTAL.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS															
Civil Buildings—															
New Works (66O) . . . . .	...	...	...	...	...	11,377	...	...	...	11,377	1,328	...	...	7	10,056
Repairs (66P)	2,608	...	...	...	...	21,147	...	...	8,190	31,945	5,047	...	...	..	36,992
Communications—															
New Works (66Q) . . . . .	...	...	...	...	...	2,722	...	...	...	2,722	673	...	...	...	3,395
Repairs (66R) . . . . .	...	...	...	...	...	9,170	...	...	4,310	13,480	4,800	...	...	...	18,280
Miscellaneous Public Improvements—															
New Works (66S) . . . . .	...	...	...	...	...	2,141	...	...	...	2,141	...	...	...	...	2,141
Repairs (66T) . . . . .	...	724	...	...	...	6,128	...	...	...	6,852	...	5,000	...	...	11,852
TOTAL WORKS AND REPAIRS	2,608	724	...	...	...	52,685	...	...	12,500	63,517	9,192	5,000	...	7	82,716
Establishment . . . . .	...	241	826	...	...	83,379	1,234	286	5,674	91,690	34,800	...	...	...	1,25,190
Tools and Plant . . . . .	...	4,253	...	...	2,547	283	...	...	...	7,083	...	...	...	...	7,083
Contributions . . . . .	...	...	4,11,164	2,700	...	400	7,580	...	957	4,22,801	1,70,250	...	74	...	5,93,125
Miscellaneous . . . . .	...	...	...	...	...	...	...	...	...	...	61	...	...	...	61
Suspense . . . . .	...	...	...	...	...	...	...	...	—19	—19	...	...	...	...	—19
TOTAL IMPERIAL.	2,608	5,218	4,11,990	2,700	2,547	1,36,747	8,654	286	19,112	5,90,072	2,14,303	5,000	74	7	8,09,456

No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1920-21.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I)	40,46,914	87,61,911	69,72,999	30,22,683	34,02,427	29,93,419	34,68,996	15,03,316	8,28,418	3,50,01,283
Repairs (66J)	10,38,793	13,40,928	18,58,147	6,94,630	7,01,532	11,17,160	6,42,467	4,44,863	2,82,369	81,20,894
Communications—										
New Works (66K)	3,92,506	23,46,268	10,04,048	8,10,231	24,62,711	31,29,035	1,24,610	20,39,320	1,77,947	1,24,86,776
Repairs (66L)	5,26,434	22,11,367	16,14,841	24,44,748	22,69,431	31,57,238	6,67,870	17,18,151	17,40,152	1,63,50,282
Miscellaneous Public Improvements—										
New Works (66M)	30,667	6,76,013	6,43,843	1,25,598	3,47,730	2,55,231	2,74,664	4,830	7,824	23,66,400
Repairs (66N)	44,878	1,97,629	1,69,778	1,75,104	83,571	2,36,093	37,175	3,048	13,396	9,60,677
TOTAL WORKS AND REPAIRS	60,80,247	1,55,34,116	1,22,63,656	72,73,244	92,67,402	1,08,88,231	52,15,782	57,13,528	30,50,106	7,52,86,312
Establishment	20,59,655	25,74,239	15,45,248	16,56,519	13,52,234	22,80,225	12,31,008	13,38,976	8,93,163	1,49,34,037
Tools and Plant	66,817	5,23,128	1,53,164	2,31,053	2,08,277	9,09,546	1,26,363	3,81,130	1,07,882	27,07,340
Suspense	2,50,120	87,133	66,352	3,37,814	3,63,762	4,53,230	—64,061	29,241	22,944	15,46,535
TOTAL	84,56,830	1,87,18,666	1,40,28,420	94,98,630	1,11,91,675	1,45,31,232	65,12,692	74,62,875	40,74,095	9,44,75,124
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U)	15,469	...	550	2,136	1,675	50,526	...	...	...	70,356
Repairs (66V)	25,190	...	2,250	1,434	19,761	...	...	...	...	48,685
Communications—										
New Works (66W)	28,208	...	5,417	4,170	44,135	7,024	...	...	...	88,954
Repairs (66X)	61,502	...	6,487	2,668	6,893	13,505	3,345	...	28,503	1,22,323
Miscellaneous Public Improvements—										
New Works (66Y)	59,624	9,214	5,335	40	4,813	650	4,19,992	...	1,51,929	6,51,597
Repairs (66Z)	16,086	96,968	9,05,411	16,499	—3,025	...	7,99,011	212	81,811	19,12,070
TOTAL WORKS AND REPAIRS	2,06,079	1,05,282	9,25,450	26,417	74,249	71,705	12,22,348	212	2,62,243	28,93,585
Establishment	10,005	150	24,175	23,798	83,956	24,783	...	144	...	1,66,011
Tools and Plant	685	...	...	...	20	...	...	...	...	685
Contributions	26,73,065	5,279	1,50,000	...	8,77,026	10,42,994	...	9,79,564	5,29,285	62,57,213
Miscellaneous	3,486	19,25,142	4,396	4,97,964	10,407	...	...	111	36	24,41,542
TOTAL	28,93,300	20,35,853	11,04,021	5,47,179	10,45,658	11,39,482	12,22,348	9,80,031	7,91,564	1,17,59,436
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT NO. 66	1,13,50,139	2,07,54,519	1,51,32,441	1,00,45,809	1,22,37,333	1,56,70,714	77,35,040	84,42,906	48,65,659	10,62,34,560

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	ADMINISTRATIVE																Item No.
	Forest.	Agriculture.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraphs.	Administration.	Viceregal Residences.	Secretariat Offices.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Board of Revenue buildings.	Agricultural.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	12,914	16,946	...	...	...	364	...	...	...	...	1
Delhi Province.	7,74,103	...	...	...	...	...	27,109	19,427	...	...	2,36,436	4,821	423	...	...	...	2
Baluchistan.	19	4,475	...	...	...	3,682	13,124	...	...	...	3
Viceregal Estates.	1,17,874	...	...	...	...	...	...	4
N.-W. Frontier Province.	2,030	2,022	...	...	...	...	21,473	21	...	...	5
Madras Proper.	8,066	1,080	...	...	22,181	11,580	...	...	...	8,596	...	...	...	...	6
Coorg.	67	12	...	...	...	...	822	...	...	...	7
Bombay.	3,47,548	1,75,709	...	2,490	65,922	71,122	...	...	...	1,85,817	...	...	2,368	...	8
Bengal Proper.	6,761	20,707	931	41,102	3,01,166	1,53,440	...	...	6,801	27,547	21,679	...	...	...	9
Port Blair.	10
U. P. of Agra and Oudh Proper.	22,686	...	1,11,374	29,778	...	...	...	969	...	...	...	1,041	11
Rajputana.	1,989	624	1,301	749	...	...	12,585	75,014	...	...	...	...	5,750	1,301	...	...	12
Punjab.	52,677	4,83,192	...	...	12,309	...	...	...	...	...	13
Burma.	10,963	...	...	...	23,314	14,263	...	...	...	4,487	...	...	...	...	14
Bihar and Orissa.	267	...	...	...	13,814	3,348	...	...	...	...	...	...	...	65,816	15
Central Provinces and Berar Proper.	25,069	36,793	...	...	...	48,607	...	...	...	...	16
Central India.	893	216	...	...	...	...	39	326	...	...	17
Hyderabad.	2,966	1,415	...	...	...	...	...	...	...	...	18
Assam.	3,239	5,330	335	...	...	...	...	...	...	...	19
TOTAL	7,76,002	624	3,74,266	1,98,245	23,617	43,601	6,32,375	9,28,433	335	1,17,874	2,55,546	2,84,790	63,310	1,704	2,368	67,757	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURE

PROVINCES.	ADMINISTRATIVE.														
	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraphs.	Administration.	Viceregal Residences.	Secretariat Offices.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Agricultural.	Item No.
Director-General, Military Works.	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 1,305	Rs. 6,642	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	1
Delhi Province . . .	... ..	... ..	... ..	... ..	... ..	5,695	3,693	..	..	57,622	..	..	..	..	2
Baluchistan . . .	... ..	... ..	... ..	... ..	... ..	1,882	2,258	... ..	..	..	..	17,906	..	..	3
Viceregal Estates . .	... ..	... ..	... ..	... ..	... ..	..	..	... ..	2,54,596	..	..	..	..	..	4
N.-W. Frontier Province	... ..	... ..	... ..	... ..	... ..	2,936	3,755	... ..	..	..	..	11,496	30	..	5
Madras Proper . . .	... ..	11,211	17	... ..	... ..	21,636	8,841	... ..	..	..	6,714	..	..	..	6
Coorg . . .	146	... ..	... ..	... ..	... ..	193	63	... ..	..	..	..	1,387	288	124	7
Bombay . . .	... ..	36,453	58,702	79	6,999	46,862	21,196	... ..	..	..	8,973	..	..	..	8
Bengal Proper . . .	... ..	18,772	65,137	10,019	40,118	60,312	49,895	... ..	3,609	43,885	30,165	1,523	..	..	9
Port Blair . . .	... ..	... ..	... ..	... ..	... ..	..	..	... ..	..	..	..	..	..	..	10
U. P. of Agra and Oudh Proper.	... ..	... ..	533	25,648	... ..	23,766	7,207	... ..	..	..	1,526	..	..	..	11
Rajputana . . .	246	58	... ..	... ..	... ..	4,097	2,352	... ..	..	..	..	2,010	79	... ..	12
Punjab . . .	... ..	... ..	... ..	... ..	... ..	21,551	7,519	... ..	..	..	23,082	... ..	... ..	... ..	13
Burma . . .	... ..	10,613	... ..	... ..	... ..	23,113	28,372	... ..	..	..	11,680	... ..	... ..	... ..	14
Bihar and Orissa . .	... ..	205	... ..	1,646	... ..	15,049	4,430	... ..	..	..	..	..	..	13,568	15
Central Provinces and Berar Proper.	... ..	... ..	... ..	... ..	... ..	9,909	2,456	... ..	..	..	3,980	... ..	... ..	... ..	16
Central India . . .	11	... ..	... ..	558	... ..	2,172	723	... ..	..	..	... ..	570	1,931	... ..	17
Hyderabad . . .	... ..	... ..	... ..	... ..	... ..	661	362	... ..	..	..	... ..	... ..	... ..	... ..	18
Assam . . .	... ..	... ..	... ..	... ..	... ..	10,061	6,311	981	... ..	... ..	... ..	... ..	... ..	... ..	19
TOTAL . . .	403	77,312	1,24,389	37,950	47,117	2,51,400	1,56,075	981	2,58,205	1,24,589	63,038	37,892	2,328	13,692	

IMPERIAL FUNDS ON CIVIL BUILDINGS—WORKS.

TION.																
Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Miscellaneous.	Stamps and Stationery.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Aviation.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,090	...	...	...	...	...	50,522	2,629	...	24,677	8,320	...	21,315	1,40,677	...	1,40,677
2	7,410	...	4,56,735	...	31,615	20,627	391	4,483	439	1,25,900	23,078	...	42,420	17,75,417	41,091	17,34,326
3	1,29,037	19,337	628	...	...	8,190	10	...	20,284	27,916	39,797	...	32,641	2,99,190	...	2,99,190
4	...	...	...	...	...	...	...	...	...	...	...	...	...	1,17,874	...	1,17,874
5	1,97,034	8,849	...	...	2,683	2,14,131	5,261	19,150	2,86,483	...	63,887	...	4,56,599	12,70,203	...	12,70,203
6	...	...	...	...	...	...	3,029	...	...	...	...	...	414	54,946	2,840	52,106
7	...	...	2,681	...	1,013	10,224	49	1,425	...	2,872	1,557	...	2,877	24,096	351	23,745
8	...	33,919	...	...	762	45	5,392	...	...	18,672	...	6,952	27,399	9,44,127	516	9,43,611
9	...	58	...	709	12,339	...	6,840	...	...	...	...	...	1,13,021	7,13,041	...	7,13,041
10	...	...	...	...	...	...	...	1,01,195	...	...	...	...	...	1,01,195	103	1,01,092
11	...	...	1,667	...	99,993	...	583	...	...	...	...	28,586	...	2,94,248	...	2,94,248
12	46,524	...	...	...	997	1,83,905	1,281	13,205	10,196	11,117	335	...	5,177	3,81,960	2,265	3,79,695
13	...	...	...	...	...	...	13,220	...	...	...	58,931	...	24,84,666	31,04,995	14,968	30,90,027
14	...	...	...	...	...	...	1,175	...	...	...	...	5,952	6,268	71,440	...	71,440
15	...	811	854	...	417	...	181	...	...	...	...	...	32,929	1,18,437	...	1,18,437
16	...	...	...	...	...	...	34	...	...	...	...	...	...	1,10,393	...	1,10,393
17	9,658	22,497	764	...	...	...	988	...	1,193	24,664	10,420	...	17,435	59,098	764	88,334
18	14,562	...	...	...	...	...	1,436	...	344	59,674	30	...	...	80,426	144	80,282
19	...	...	...	...	21	...	7,326	...	...	...	...	...	...	15,951	...	15,951
	4,07,235	86,471	4,59,995	709	1,40,750	4,42,122	97,855	44,467	4,21,564	2,95,492	1,95,855	41,490	32,43,159	97,07,714	63,042	96,44,672

from IMPERIAL FUNDS ON REPAIRS to CIVIL BUILDINGS.

TION.																
Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Aviation.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	13,494	...	...	...	...	...	1,10,096	301	...	4,234	8,679	...	30,543	1,84,294	...	1,84,294
2	5,409	...	...	3,64,483	84,147	2,749	7,678	9,205	6,924	1,931	3,893	...	34,513	5,88,032	...	5,88,002
3	12,070	2,985	...	53,737	...	168	2,310	...	905	14,977	6,094	...	62,879	1,78,171	...	1,78,171
4	...	...	...	...	...	...	...	...	...	...	...	...	...	2,54,596	...	2,54,596
5	47,801	27,816	...	...	1,046	5,763	4,544	12,223	16,443	...	2,810	...	75,410	2,12,373	...	2,12,373
6	...	...	...	...	...	...	23,653	...	...	...	...	...	5,838	77,910	...	77,910
7	...	...	...	1,396	592	1,987	553	166	40	1,793	3,186	...	5,706	17,620	...	17,620
8	...	30,284	...	659	15	109	16,754	...	...	...	...	...	4,855	2,31,940	203	2,31,738
9	...	2,245	25,664	48,400	...	...	23,215	...	...	...	...	...	89,269	5,16,229	...	5,16,229
10	...	...	...	...	...	...	...	...	72,258	...	...	...	...	72,258	...	72,258
11	...	...	...	2,511	38,340	...	14,885	...	...	...	...	29	4,612	1,19,057	...	1,19,057
12	11,639	322	...	...	2,805	6,497	7,686	1,593	3,655	10,360	1,534	...	6,221	61,164	98	61,066
13	...	...	...	...	...	...	2,232	...	...	...	1,963	...	2,20,261	2,76,607	1,348	2,75,259
14	...	...	...	...	302	...	8,969	...	...	...	...	...	2,144	85,193	...	85,193
15	...	3,278	...	...	562	...	3,500	...	...	...	...	...	6,791	49,029	...	49,029
16	...	...	...	150	...	...	5,327	...	...	...	...	...	...	21,822	...	21,822
17	21,893	7,433	...	...	...	220	1,381	172	2,542	13,079	1,742	...	9,843	64,260	...	64,260
18	22,520	...	...	...	...	...	614	1	1,808	234	2,190	...	...	28,390	1,765	26,625
19	...	...	...	...	864	...	3,840	...	...	...	...	...	...	22,057	...	22,057
	1,34,816	74,363	25,664	4,71,336	1,28,673	17,493	2,46,538	23,661	1,04,485	46,658	32,001	29	5,55,884	30,60,972	3,403	30,57,569

K.—Other Public Works.

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
															Rs.
Delhi Province	2,10,314	3,01,073	...	1,86,796	21,180	3,199	...	...	...	5,806	6,236	680	2,44,609	99,515	1,15,084
Baluchistan	...	1,31,019	...	33,122	...	...	...	...	...	29,321	...	22	4,93,697	...	4,93,697
North-West Frontier Province	1,17,512	...	...	...	...	...	...	...	9,595	...	2,300	4,932	3,30,851	...	3,30,851
Madras	14,060	...	...	1,776	...	...	...	...	...	...	...	...	14,060	...	14,060
Coorg	15,607	...	2,613	...	...	...	...	...	...	10,213	...	...	17,443	...	17,443
Bengal	...	11,813	...	1,144	...	...	...	...	...	524	...	...	12,856	...	1,856
Rajputana	37,988	...	...	...	...	...	...	...	...	...	...	...	53,469	...	53,469
Punjab	10,961	2,03,644	...	...	...	...	...	...	...	...	...	...	10,961	...	10,961
Central India	...	...	2,613	2,22,838	24,180	3,199	...	...	...	1,299	4,607	...	2,12,550	6,693	2,05,957
TOTAL	4,08,502	6,53,549	2,613	2,22,838	24,180	3,199	...	...	9,595	47,193	13,143	5,631	13,90,196	1,06,203	12,84,288

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and forries.	Accommoda- tion for travellers.	Arbori- culturo.	Miscella- neons.	GRAND TOTAL.	Deduct— Outlay from Contribu- tions.	NET TOTAL.
	Bridged and drained throughout.	Partially drained and drained.	Bridged and drained throughout.	Partially drained and drained.	Banked and surfaced with "Mauum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
Director-General, Military Works	Rs. 7,152	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 7,152	Rs. ...	Rs. 7,152
Delhi Province	2,06,381	...	...	...	...	...	...	...	...	50	37,330	...	2,13,761	...	2,43,761
Baluchistan	...	50,752	...	47,665	...	...	...	...	...	16,976	1,469	...	1,16,872	...	1,16,872
North-West Frontier Province	1,57,050	2,69,866	9,083	81,117	...	...	...	...	1,34,899	17,243	70,514	37,994	7,78,366	...	7,78,366
Coorg	1,37,516	...	...	3,782	...	...	...	...	...	...	...	...	1,41,328	64	1,41,328
Bengal	...	...	41,703	...	...	...	...	...	...	6,633	...	...	48,386	...	1,41,244
Rajputana	1,11,866	93,836	...	11,012	...	...	...	246	...	2,298	...	...	2,20,756	...	48,386
Punjab	784	927	...	...	...	...	...	...	...	...	...	...	1,711	2,266	2,18,190
Central India	...	2,62,822	...	...	...	...	...	...	...	...	987	...	2,81,143	4,687	1,711
Hyderabad	...	...	1,216	...	...	...	...	...	...	16,275	...	...	1,216	...	2,76,446
TOTAL	6,20,779	6,78,213	52,602	1,43,606	...	...	246	...	1,36,844	59,525	1,10,872	37,994	18,40,681	7,017	18,33,694

No. 66G.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM IMPERIAL FUNDS ON WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Delhi Province	9,310	...	...	47,378	18,671	44,172	...	...	...	72,580	1,92,111	1,05,508	86,603
Baluchistan	...	...	...	...	26,051	...	...	...	...	899	26,950	...	26,950
North-West Frontier Province	...	...	...	...	814	2,786	...	...	...	197	417	...	417
Coorg	...	...	...	...	...	...	...	...	...	55	2,841	2,917	24
Bombay	...	...	...	...	...	...	...	44,005	...	...	11,005	...	41,005
Rajputana	...	...	...	...	9,234	875	...	...	...	2,338	12,417	7,475	4,772
Central India	...	...	...	...	303	...	...	...	...	...	303	...	...
Total	9,310	...	...	47,378	51,903	47,833	...	44,005	...	76,675	2,79,104	1,16,303	1,62,801

No. 66H.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM IMPERIAL FUNDS ON REPAIRS TO WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Delhi Province	1,817	78,731	12,185	...	...	...	36,968	1,29,699	...	1,29,699
Baluchistan	28,327	...	...	...	...	5,310	33,635	...	33,635
North-West Frontier Province	6,566	...	6,987	...	...	...	...	42,231	56,784	...	56,784
Coorg	51	51	...	51
Rajputana	36,275	...	...	...	...	950	37,225	37,225	...
Hyderabad	6,066	...	...	...	...	...	6,066	6,066	...
Total	6,566	1,817	1,56,411	12,185	...	...	...	86,508	2,62,190	43,321	2,19,169

K.—Other Public Works.

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraphs.	ADMINISTRATION.										Item No.
						Treasury and Currency build- ings.	Land Revenue buildings.	Excise buildings.	Residences for Local Govern- ments and Sec- retariat Office.	Board of Reve- nue buildings.	Political Agencies.	Stamp and Sta- tionery Offices.	Agricultural.	Miscellaneous.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Madras	29,206	...	...	...	...	1,92,621	1,843	6,58,543	880	4,783	5,321	2,00,666	1,49,414	1	
Bombay	1,44,965	...	...	...	386	10,75,200	3,47,098	14,20,790	...	29,017	...	42,124	13,317	2	
Bengal	5,11,092	25,788	1,92,612	...	12,792	...	1,10,879	77,646	3	
U. P. of Agra and Oudh	...	34,951	...	...	...	47,861	1,05,512	36,592	5,56,415	4,050	...	...	4,80,331	...	4
Punjab	1,217	...	...	...	...	3,18,170	15	5,59,183	1,735	...	...	3,31,858	—1,04,701	5	
Burma	1,34,435	...	...	...	...	62,522	11,890	46,019	...	9,024	...	3,14,493	69,530	6	
Bihar and Orissa	1,43,833	3,051	4,54,927	1,536	19,165	...	50,084	1,93,078	7	
Central Provinces and Berar	7,762	...	...	...	...	21,138	42,443	57,691	...	...	...	89,528	37,239	8	
Assam	4,728	...	...	...	5,265	19,973	2,711	44,568	...	367	...	69,347	2,264	9	
TOTAL	8,57,264	...	...	...	53,542	24,50,111	4,72,003	39,90,748	8,201	74,148	5,321	16,89,310	4,42,757		

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraphs.	ADMINISTRATION.										Item No.
						Treasury and Currency build- ings.	Land Revenue buildings.	Excise buildings.	Residences for Local Govern- ments and Sec- retariat Office.	Board of Revenue buildings.	Political Agencies.	Stamp and Sta- tionery Office.	Agricultural.	Miscellaneous.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Madras . . .	7,934	...	...	...	...	...	72,055	1,456	2,30,284	14,133	24,365	4,276	7,247	38,700	1
Bombay . . .	4,618	...	...	...	...	238	1,95,347	25,722	2,03,199	...	10,090	...	7,370	9,039	2
Bengal . . .	...	...	...	...	...	...	1,60,771	11,010	3,51,755	...	478	...	5835	1,412	3
U. P. of Agra and Oudh	...	...	...	...	...	...	1,18,178	8,889	1,04,643	2,344	...	...	10,875	34,311	4
Punjab . . .	1,009	...	...	...	...	...	92,869	1,006	66,621	4,567	...	...	40,300	26,765	5
Burma . . .	9,601	...	...	...	...	276	47,930	3,474	1,09,725	...	4,543	...	3,648	42,417	6
Bihar and Orissa .	191	...	...	...	...	...	63,319	6,740	81,900	1,927	192	...	4,334	1,02,917	7
Central Provinces and Berar . . .	5,820	...	...	...	...	...	28,412	6,525	34,110	..	...	...	6,496	6,580	8
Assam . . .	2,483	...	...	...	...	1,730	6,598	2,275	33,490	...	5,392	...	1,647	19,897	9
TOTAL .	31,655	...	...	...	...	2,244	7,85,479	67,087	12,15,767	22,891	45,055	4,276	87,752	2,82,038	

PROVINCIAL FUNDS ON CIVIL BUILDINGS—WORKS.

Item No.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	MISCELLANEOUS.					GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
								Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	28,531	8,06,526	2,389	90,999	6,23,133	...	8,26,401	67,114	2,583	...	1,06,096	4,17,493	42,14,510	1,67,626	40,45,914
2	90,545	13,67,908	13,939	3,70,500	2,31,125	32,81,571	8,09,894	...	1,22,005	...	4,24,960	5,52,359	1,03,68,708	16,08,792	87,61,911
3	3,575	14,77,306	5,072	7,13,676	1,96,701	12,15,727	15,15,283	30,582	...	...	29,257	8,70,435	69,88,423	15,424	69,72,999
4	89,578	9,56,256	7,150	1,30,851	1,35,776	2,10,271	1,51,276	9,389	893	...	1,20,731	21,772	30,99,655	76,772	30,22,883
5	34,531	11,08,397	1,05,212	1,32,946	1,00,766	1,67,139	5,41,270	...	...	...	70,392	1,60,639	35,78,769	1,76,342	34,02,427
6	11,289	1,45,362	13,550	1,27,273	1,35,106	9,49,410	4,62,873	...	147	1,750	42,023	4,56,663	29,93,419	...	29,93,419
7	7,232	14,98,554	1,575	53,227	97,168	2,38,067	7,35,412	21,776	1,151	...	27,010	33,921	35,86,370	1,17,374	34,68,996
8	7,769	6,44,894	2,609	2,06,412	33,107	1,19,740	1,25,365	1,605	234	...	71,930	1,16,310	15,85,826	82,510	15,03,316
9	1,317	1,46,558	1,408	69,297	—18,770	3,87,420	1,12,924	11,547	...	...	14,499	2,995	8,28,418	...	8,28,418
	2,83,367	81,71,761	1,52,904	19,45,178	15,34,172	65,22,345	52,80,698	1,42,013	1,27,013	1,750	9,06,896	26,32,587	3,72,44,123	22,42,840	3,50,01,283

PROVINCIAL FUNDS ON REPAIRS TO CIVIL BUILDINGS.

Item No.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	MISCELLANEOUS.					GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
								Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	42,826	57,484	11,485	50,737	1,26,247	...	1,34,903	9,692	8,421	...	1,12,242	85,338	10,39,815	1,017	10,38,798
2	56,892	1,22,268	10,050	77,452	73,987	1,79,770	1,97,989	364	8,624	1,242	63,404	93,895	13,47,560	6,632	13,40,928
3	10,867	2,39,738	6,803	2,45,293	1,66,058	2,46,547	2,80,656	9,078	...	...	36,367	88,038	18,60,096	2,549	18,58,147
4	44,193	1,08,317	7,233	50,605	11,996	21,208	1,25,255	3,351	12,930	...	30,062	17,819	7,12,229	17,599	6,94,630
5	53,856	1,06,959	8,786	39,024	30,485	32,355	70,438	...	2,751	...	37,973	93,712	7,09,495	7,963	7,01,532
6	42,254	41,603	8,559	98,925	68,427	2,67,283	2,31,776	...	5,497	4,007	26,244	1,00,921	11,17,160	...	11,17,160
7	5,331	62,253	3,621	55,344	50,295	42,596	55,801	2,789	1,754	...	31,638	70,655	6,43,597	1,130	6,42,467
8	5,398	53,559	4,684	93,273	33,730	81,863	22,935	1,100	1,035	...	54,057	5,350	4,41,967	104	4,44,863
9	2,887	35,213	2,445	37,155	14,373	35,810	40,769	410	1,132	...	33,357	6,306	2,82,369	...	2,82,369
	2,64,504	8,27,454	69,666	7,47,808	5,75,598	9,07,432	11,60,522	26,784	42,154	5,249	4,24,344	5,62,029	81,57,888	36,994	81,20,894

K.—Other Public Works.
2 F

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.			UNMETALLED ROADS.			ROADS.					Bont- bridges and ferries.	Accommo- dation for travellers.	Arbori- culture.	Miscella- neous.	GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Bridged and drained throughout.	Partially bridged and drained.	Partially bridged and drained.	Banked, and surfaced with "mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Bont- bridges and ferries.		Accommo- dation for travellers.	Arbori- culture.								Miscella- neous.	GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
								Rs.	Rs.														Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
Madras	3,87,099	20,913	3,774	4,041	28,439	60,803</

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.						Accommo- dation for travellers.	Arbori- culture.	Miscella- neous.	GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muran" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat- bridges and ferries.							
									Rs.	Rs.						
Madras	3,76,406	8,364	19	20,557	2,773	..	41,616	..	112	14	657	82,935	5,33,543	Rs.	7,059	Rs.
Bombay	9,38,779	8,44,087	10,657	251,375	1,895	22,162	..	16,211	15,226	11,716	99,755	10	22,11,833	Rs.	466	5,26,484
Bengal	12,74,091	28,424	83,650	1,80,577	..	24,525	..	1,867	36	..	1,477	6,355	16,22,547	Rs.	7,706	22,11,367
U. P. of Agra and Oudh	19,30,621	..	1,91,058	1,12,517	..	..	..	..	19,903	1,00,078	82,054	..	24,45,231	Rs.	483	24,44,748
Punjab	18,67,282	7,495	408	..	..	..	..	..	27,934	79,557	77,581	4,115	22,71,164	Rs.	1,733	22,69,431
Burma	17,21,304	19,275	8,41,386	3,10,009	..	24,545	1,17,965	61,733	51,166	1,095	2,820	..	31,57,238	Rs.	..	31,57,238
Bihar and Orissa	5,34,653	26,359	61,074	21,895	..	..	..	..	7,048	1,095	15,947	..	6,68,687	Rs.	817	6,67,870
Central Provinces and Berar	36,813	13,78,113	1,02,366	1,22,294	4,192	21,836	..	..	41,886	14,336	..	416	17,22,232	Rs.	4,131	17,18,151
Assam	7,75,813	10,069	3,20,005	5,27,180	..	..	17,822	..	22,112	51,409	..	..	1,17,40,152	Rs.	..	17,40,163
TOTAL	94,58,882	23,22,166	18,16,907	15,46,812	8,860	93,068	1,77,403	98,553	2,06,872	2,68,952	2,50,371	93,831	1,63,72,977	Rs.	22,395	1,63,50,582

No. 66M.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM PROVINCIAL FUNDS ON WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	12,545	...	16,208	6,54,970	5,07,273	2,083	...	...	...	537	10,78,005	10,47,339	30,867
Bombay	96,588	5	...	3,72,103	59,266	...	2,701	...	77,886	1,03,206	7,27,943	51,933	6,76,013
Bengal	7,157	...	811	5,97,810	1,96,167	57,825	...	...	...	2,60,239	11,10,029	4,65,186	6,43,843
U. P. of Agra and Oudh	2,031	...	7,578	2,38,656	4,25,492	...	...	...	...	55,380	7,29,087	6,03,459	1,25,598
Punjab	16,450	8,580	...	76,714	66,782	...	...	...	...	3,35,559	5,04,045	1,56,315	3,47,730
Burma	1,19,416	...	17,771	46,236	268	481	64,651	...	...	8,410	2,55,231	96,418	2,55,231
Bihar and Orissa	14,793	...	...	81,625	2,65,643	911	6	...	...	3,141	3,71,033	3,66,718	2,74,064
Central Provinces and Berar	11,559	...	...	38,995	3,17,853	...	...	...	...	1,792	3,71,643	...	4,830
Assam	402	...	...	5,630	...	...	...	...	...	...	7,824	...	7,824
TOTAL	2,80,941	3,535	42,398	20,02,742	13,38,730	61,899	67,358	...	77,806	7,74,329	51,54,798	27,83,393	23,61,400

No. 66N.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM PROVINCIAL FUNDS ON REPAIRS TO WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	42,859	...	...	306	338	...	...	...	...	1,113	44,706	—172	44,878
Bombay	822	...	316	1,28,488	1,388	3,164	958	...	...	63,832	1,98,993	1,339	1,97,653
Bengal	9,128	...	26,538	343	...	10,696	2,498	...	...	1,23,178	1,72,276	2,493	1,69,778
U. P. of Agra and Oudh	3,707	...	...	22,835	85,190	...	...	...	...	93,891	2,08,673	33,569	1,75,104
Punjab	1,000	74	46,666	29,590	...	...	...	366	...	16,774	34,470	10,899	23,571
Burma	24,087	...	1,32,287	21,276	2,852	8,255	38,037	...	...	6,321	2,36,098	...	2,36,098
Bihar and Orissa	487	...	...	19,693	9,591	481	2,011	...	...	24,605	56,888	19,693	37,175
Central Provinces and Berar	...	...	...	56,357	401	...	...	...	...	772	57,533	54,485	3,048
Assam	185	73	528	10,143	...	...	...	...	...	2,464	13,396	...	13,396
TOTAL	82,255	147	2,06,330	2,92,174	99,763	22,496	43,504	366	...	3,35,953	10,82,088	1,22,311	9,60,677

No. 66O.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	Grand Total.	Deduct—Outlay from Contributions.	Net Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	874	..	..	..	308	..	..	..	..	..	..	2,740	..	..	42	4,643	620	..	963	1,022	..	..	..	11,377	..	11,377
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	-2,474	1,146	-1,338	..	-1,338
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	7	..	7
TOTAL	874	308	2,740	42	4,643	620	..	963	1,022	-2,474	1,318	10,056	..	10,056

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Min.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	Total.	Deduct—Outlay from Contributions.	Net Total.	
Sikkim and Bhutan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,190	8,190	..	8,190
Baluchistan	1,989	..	..	..	1,381	..	33	..	74	..	..	450	..	..	..	7,423	2,500	..	180	1,122	..	..	..	5,618	21,147	..	21,147
Mysore Residency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,608	2,608	..	2,608	
N.-W. F. Province	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,047	..	5,047	..	5,047	
TOTAL	1,989	..	..	..	1,381	..	33	..	74	..	..	450	..	..	..	7,423	2,500	..	180	1,122	..	..	..	16,446	36,992	..	36,992

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				Grand Total.	Deduct— Outlay from Con- tributions.	NET TOTAL.						
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		Banked, but not surfaced, partially bridged and drained.		Cleared, partially bridged and drained.					Cleared only.		Boat- bridges and ferries.	Accommo- dation for travellers.	Miscellane- ous.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.				Rs.
Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs. 2,722 673	Rs. 2,722 673	...
N.-W. F. Province	358	...	...	...	305	...	...	...	...	...	...	...	...	...	...	...	...	...	10	3,395	...
TOTAL	358	...	...	...	305	...	...	...	...	...	...	...	...	...	...	...	...	...	10	3,395	...

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				GRAND TOTAL.	Deduct— Outlay from Con- tributions.	NET TOTAL.				
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		Banked and surfaced with "mum" or similar material, but not drained.		Banked, but not surfaced, partially bridged and drained.					Cleared, partially bridged and drained.		Cleared only.	
	Rs.	...	Rs.	...	Rs.	...	Rs.	...	Rs.	...	Rs.	...				Rs.	...	Rs.	...
Sikkim and Bhutan	...	3,921	...	...	Rs.	...	...	...	Rs.	...	...	...	Rs.	...	...	Rs.	4,310
Baluchistan	...	2,953	...	...	Rs.	...	...	...	Rs.	...	...	...	Rs.	...	...	...	9,170
N.-W. F. Province	...	6,874	...	...	Rs.	...	1,847	...	Rs.	...	...	...	Rs.	...	...	...	4,800
TOTAL	Rs.	...	1,847	...	Rs.	...	...	...	Rs.	...	...	...	18,280		

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	Rs. 17	...	...	...	Rs. 2,076	...	...	...	...	Rs. 48	Rs. 2,141	...	Rs. 2,141
TOTAL	17	...	...	...	2,076	...	...	...	...	48	2,141	...	2,141

K.—Other Public Works.

No. 66W.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.		
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.									
													Rs.	Rs.	Rs.	Rs.	Rs.
Madras	600	1,345	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Bengal	5,417	...	...	...	...	...	...	...	...	...	...	...	28,208	...	28,208
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	6,417	...	6,417
Punjab	2,185	...	...	...	...	...	...	...	...	...	...	...	4,170	...	4,170
Barma	...	...	...	...	...	...	...	...	...	...	...	...	44,135	...	44,135
													7,024	...	7,024		
TOTAL	8,152	1,345	15,051	...	330	...	7,757	11,419	42,120	1,595	670	515	88,954	..	88,954

No. 66X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.					Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.								
Madras	Rs. 6,289	Rs. 7,716	Rs. 969	Rs. 17,559	Rs. ...	Rs. 1,800	Rs. 16,513	Rs. 6,846	Rs. 10	Rs. 3,492	Rs. ...	Rs. ...	Rs. 308	Rs. 61,502	Rs. ...	Rs. 61,502
Bengal	6,487	...	...	...	...	...	...	...	...	...	...	...	...	6,487	...	6,487
U. P. of Agra and Oudh	...	1,867	...	...	...	...	...	221	...	...	...	...	...	2,088	...	2,088
Punjab	5,121	...	...	...	...	...	...	...	...	...	...	...	1,772	6,893	...	6,893
Barma	...	...	...	...	...	...	13,505	...	...	...	...	...	...	13,505	...	13,505
Bihar and Orissa	...	...	...	...	...	...	...	...	...	3,345	...	...	...	3,315	...	3,315
Assam	...	...	...	...	...	...	...	...	16	28,487	...	...	...	28,503	...	28,503
TOTAL	17,897	9,583	969	17,559	...	1,800	30,018	7,067	26	36,324	...	...	2,080	1,22,323	...	1,22,323

K.—Other Public Works.

No. 66Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS
PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	39,390	192	171	383	14,341	...	...	...	...	...	5,147	69,621	...	58,024
Bombay	...	...	...	...	9,214	...	...	...	...	...	...	9,214	...	9,214
Bengal	...	...	...	...	...	...	...	...	...	...	5,335	5,335	...	5,335
United Provinces	...	...	...	...	...	...	...	...	...	...	40	40	...	40
Punjab	4,313	...	...	...	...	...	...	...	...	...	...	4,313	...	4,313
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	4,221	...	4,197	171,635	...	...	...	...	...	650	4,19,992	...	4,19,992
Assam	1,116	...	5,000	...	1,45,813	1,36,512	...	...	...	...	1,03,427	1,51,929	...	1,51,929
TOTAL	45,319	4,413	5,171	4,530	3,41,003	1,36,512	...	...	...	...	1,14,599	6,51,597	...	6,51,597

No. 66Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of
MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,334	...	100	317	7,791	...	...	...	...	...	6,544	16,086	...	16,086
Bombay	...	...	...	...	96,068	...	...	...	...	...	...	96,068	...	96,068
Bengal	...	...	5,000	...	...	...	...	...	...	...	9,00,411	9,05,411	...	9,05,411
United Provinces	...	...	...	...	5,436	...	...	...	...	...	11,013	16,499	...	16,499
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	3,028	...	4,000	100	19,246	1,273	...	...	...	...	...	—3,028	...	—3,028
Central Provinces	...	...	...	...	...	...	...	...	...	...	7,71,391	7,99,011	...	7,99,011
Assam	7,329	...	42,000	3,432	19,106	9,444	...	...	...	212	...	212	...	212
TOTAL	6,135	...	51,100	3,849	1,47,496	10,716	...	...	...	212	16,92,362	19,12,070	...	19,12,070

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-21.

Section L.—Military Receipts and Services.

Revenue Rs. 6,47,86,932. Expenditure Rs. 88,23,24,251.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Army—Effective . . .	67A	Abstract Account of Receipts . . .	227	Rs. ...	Rs. 5,39,43,286	Rs.
” ” . . .	67B	Ditto ditto of Charges . . .	229	...	...	75,62,30,523
” Non-Effective . . .	67A	Ditto ditto of Receipts . . .	227	...	11,95,414	...
” ” . . .	67B	Ditto ditto of Charges . . .	229	...	...	5,66,73,411
Army . . .	67C	Detailed Account of Receipts . . .	239	5,51,43,700	...	...
” . . .	67D	Detailed Account of Charges . . .	261	81,29,03,934	...	..
	70C	Detailed Account of Charges of North-West Frontier, 1919 . . .	268	8,16,97,660		
	70D	Detailed Account of Occupation of Waziristan . . .	268	12,95,17,475		
Marine . . .	68A	Receipts . . .	262	...	79,56,768	...
” . . .	68B	Expenditure . . .	263	...	...	1,40,55,063
Military Works . . .	69	Receipts . . .	264	...	16,88,464	...
” . . .	70	Expenditure . . .	265	...	...	5,53,65,254
		Details of Expenditure on—				
” . . .	70A	New Works . . .	266	3,63,34,414	...	...
” . . .	70B	Repairs . . .	267	1,05,95,869	...	...
				TOTAL	6,47,86,932	88,23,24,251

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPT

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Indian Defence Force)	230	5,898	3,550	4,817	45,507	7,471	6,914	15,500	31,726	9,823	1
III-A.	Royal Air Force	230	...	...	...	...	...	...	...	...	..
IV	Supply and Transport (including Farms)	230	8,78,390	12,64,920	8,58,234	6,03,365	4,90,029	14,18,543	4,63,298	14,20,576	5,14,305	2
V	Veterinary Services	232	...	...	...	...	...	...	368	...	...	3
VI	Army Clothing Department, Supplies and Services	232	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services	232	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services	234	1,463	2,553	940	3,540	3,545	4,921	841	1,208	1,623	6
IX	Medical Stores	234	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services	234	...	...	...	...	...	...	...	...	...	8
XII	Education	236	84	11	35,444	...	30	19	55	448	148	9
XIV	Miscellaneous Services	236	11,515	8,32,015	62,373	59,138	3,30,622	54,383	10,201	4,763	16,428	10
XIV-A	Indian Munitions Board	236	...	...	...	...	...	...	...	...	...	11
XVI	Conveyance by Road, River and Sea	238	...	...	242	5	3,166	4,429	...	3,151	...	13
XVII	Conveyance by Rail	238	...	...	...	...	...	...	...	...	...	14
XVIII	Cantonments	238	649	376	2,638	842	649	2,416	3,106	3,807	20	15
	TOTAL EFFECTIVE SERVICES.		8,97,999	20,93,455	9,64,688	7,12,406	8,44,512	14,91,624	4,93,369	14,65,709	5,42,337	16
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	238	96	86	80	87	657	9	105	64	68	17
XX	Pensions	238	744	851	4,166	515	32	5,070	1,852	2,666	14	18
	TOTAL NON-EFFECTIVE SERVICES		840	937	4,246	602	689	5,079	1,957	2,730	82	19
	TOTAL ARMY RECEIPTS		8,98,839	20,94,392	9,68,934	7,13,008	8,45,201	14,96,703	4,95,326	14,68,439	5,42,419	20

for the Year ended 31st March 1921.

No. of Items.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total India	England, Sterling converted into Rs at £1=Rs 10.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	868	...	689	...	18	...	64,039	1,96,620	...	1,93,820
	...	...	...	...	...	6,967	...	6,967	...	6,967
2	1,25,217	2,10,845	...	67,52,642	9,88,518	...	22,42,945	1,82,21,917	...	1,82,21,917
3	...	...	...	...	...	...	...	368	...	368
4	...	...	...	...	...	...	67,94,891	67,94,891	8,38,736	76,33,627
5	...	...	...	12,81,304	...	...	98,936	18,80,290	...	13,80,290
6	595	...	65	...	1,178	...	212	22,623	...	22,623
7	...	...	...	16,70,118	...	...	3,68,688	20,39,206	...	20,39,206
8	...	...	...	19,40,143	...	...	42,62,577	62,03,720	693	62,03,413
9	21	...	...	...	...	...	...	36,260	15,518	51,778
10	425	15,928	—2	59,227	20,273	1	1,34,55,251	1,49,41,540	10,00,000	1,59,41,540
11	...	...	...	...	...	...	6,61,565	6,61,595	...	6,61,595
13	1,676	...	...	...	76	...	—80	12,747	13,00,000	13,12,747
14	...	...	...	2,57,625	...	...	2,065	2,60,590	...	2,60,590
15	302	...	...	...	...	...	..	14,805	...	14,805
16	1,29,104	2,26,773	752	1,19,61,459	10,10,065	6,968	2,79,52,119	5,07,93,339	31,54,947	5,39,48,286
17	6	44	...	...	3	...	17	1,322	...	1,322
18	60	308	...	6,83,788	317	...	...	7,00,383	4,93,709	11,94,092
19	66	352	...	6,83,788	320	...	17	7,01,705	4,93,703	11,95,414
20	1,29,170	2,27,125	752	1,26,45,247	10,10,385	6,968	2,79,52,136	5,14,95,044	36,48,656	5,51,43,700

L.—Military Receipts and Services.

No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGE

Grants.	HEAD OF EXPENDITURE.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EFFECTIVE SERVICES,									
1	Administration	240	5,28,227	17,27,784	68,52,393	6,66,033	8,52,883	12,49,500	4,03,499	15,21,157
2	Military Accounts	240	5,20,786	7,82,670	9,31,096	6,36,449	9,09,619	6,27,284	4,65,811	8,66,394
3	Regimental Pay, Allowances and Charges (including Indian Defence Force)	244	1,21,81,592	1,87,68,391	1,61,21,950	1,78,41,440	1,36,51,997	1,86,84,950	1,34,92,488	1,10,16,654
3A	Royal Air Force	214	...	...	...	...	...	...	...	...
4	Supply and Transport (including Farms)	246	1,27,10,356	2,09,78,611	1,73,29,134	91,41,799	1,39,84,516	2,30,56,631	51,69,822	1,73,23,010
5	Veterinary Services	246	1,03,727	91,550	1,42,063	85,327	81,365	1,02,181	1,01,555	63,221
6	Army Clothing Department, Supplies and Services	245	...	...	...	...	...	...	...	...
7	Remount Establishments, Supplies and Services	248	...	...	...	...	...	...	...	...
8	Medical Services	250	22,81,732	22,29,522	30,03,059	22,43,235	20,40,405	19,06,726	15,13,819	10,16,460
9	Medical Stores	250	...	...	...	...	...	...	...	...
10	Ordnance Establishments, Supplies and Services	252	...	...	...	...	...	...	...	...
11	Ecclesiastical	252	35,245	64,216	74,373	82,466	59,413	22,231	58,713	52,907
12	Education	254	11,686	1,55,210	5,18,729	28,796	2,07,251	10,19,069	4,21,189	3,07,833
13	Compensation for Dearness of Food and Forage	254	1,29,230	2,26,483	1,10,158	2,28,128	1,12,381	1,84,147	1,03,529	37,717
14	Miscellaneous Services	256	79,194	3,71,865	2,54,028	11,85,384	2,27,577	53,130	54,207	1,02,535
14-A	Indian Munitions Board	256	...	...	...	...	...	...	...	...
16	Conveyance by Road, River and Sea	258	1,903	62,473	65,736	1,74,386	3,84,562	8,63,540	34,006	3,93,020
17	Conveyance by Rail	258	...	...	...	...	...	...	...	...
18	Cantonments	260	2,25,316	1,49,337	3,59,241	3,97,035	2,23,371	3,76,301	2,22,047	2,99,016
	TOTAL EFFECTIVE SERVICES		2,85,08,694	4,56,11,110	4,57,64,956	3,26,10,469	3,27,35,340	4,30,75,890	2,21,30,667	3,39,90,924
	NON-EFFECTIVE SERVICES.									
19	Rewards for Military Services	26	33,466	33,917	1,40,604	36,421	5,21,938	14,532	22,055	59,857
20	Pensions	260	7,42,590	36,11,769	51,27,983	19,40,162	37,58,020	5,41,142	15,50,822	21,54,782
	TOTAL NON-EFFECTIVE SERVICES		7,76,056	36,45,686	55,68,592	19,76,583	42,82,958	5,55,374	15,72,877	22,14,139
	TOTAL EFFECTIVE AND NON-EFFECTIVE SERVICES		3,95,56,050	5,92,56,796	5,13,33,548	3,45,87,052	3,70,18,298	4,86,31,264	2,37,03,544	3,61,15,063

for the Year ended 31st March 1921.

No. of items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Com- troller, Lahore.	Royal Air Force.	Controller of War Accounts.	Total India.	ENGLAND, SIEMING CONVERTED INTO RS AT £1= Rs 10.		Total India and England.
										Stores.	Other charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,95,324	3,20,347	2,95,087	88,039	...	13,69,083	...	-14,48,150	1,53,01,204	...	32,393	1,53,33,597
2	5,29,644	2,75,728	9,955	720	7,62,527	8,74,089	20,066	-12,18,292	69,94,576	...	...	69,94,576
3	97,25,915	33,03,957	36,51,933	13,24,598	...	11,88,077	...	4,09,80,300	18,29,33,305	...	3,11,78,249	21,41,11,554
3A	...	...	...	...	...	...	1,45,14,259	-1,06,749	1,44,07,510	...	10,00,000	1,54,07,510
4	32,01,323	65,00,822	24,17,080	9,11,888	55,10,713	1,97,13,454	...	-4,03,36,389	11,76,14,951	72,39,313	...	12,48,54,274
5	63,386	16,594	14,383	10,895	...	2,03,705	...	-2,71,851	8,11,608	...	...	8,11,608
6	...	...	...	...	...	...	...	1,82,26,671	1,83,26,671	11,00,000	1,85,000	1,95,11,671
7	...	...	...	...	99,00,651	...	...	-74,85,952	24,64,699	27,700	33,852	25,26,251
8	17,67,789	5,79,947	6,24,781	2,05,880	...	40,27,674	...	-91,15,339	1,51,31,381	...	1,17,103	1,52,48,484
9	...	...	...	...	19,12,627	...	...	8,60,661	27,73,291	33,01,292	...	69,74,583
10	...	...	...	...	2,16,54,353	...	...	2,99,77,620	5,76,31,973	1,39,08,102	2,10,213	7,17,50,288
11	48,670	18,509	10,303	6,000	...	50,577	...	392	5,84,016	...	...	5,84,016
12	1,02,425	3,639	428	...	541	8,064	...	4,200	28,26,009	...	2,23,901	30,49,960
13	3,07,180	8	12,234	...	...	9,402	...	2,810	14,63,403	...	...	14,63,403
14	67,915	21,695	23,231	2,156	42,669	16,47,144	6	20,91,23,136	21,32,61,922	89,91,042	7,86,06	22,29,89,024
14A	...	...	...	...	...	...	...	-19,57,466	-19,57,466	...	...	-19,57,466
16	1,01,083	8,26,544	1	25,716	...	41,953	...	-9,69,148	20,06,775	...	90,48,152	1,10,54,927
17	...	...	...	...	2,20,21,953	...	...	-15,51,188	2,01,67,367	...	...	2,04,67,367
18	1,09,493	69,722	26,910	...	...	40,520	...	2,037	24,09,349	...	...	24,09,349
19	1,68,27,220	1,19,30,540	70,86,358	25,78,592	6,78,06,034	2,93,73,748	1,45,31,331	24,07,71,399	67,53,52,602	3,45,77,449	4,76,49,923	75,26,81,974
										7,33,32,372		
19	11,254	2,679	4,395	2,079	...	7,914	...	-1,09,873	7,92,399	...	6	7,92,405
20	31,35,726	3,01,143	3,02,941	5,039	1,99,419	19,748	...	3,28,476	2,40,19,567	...	3,18,61,439	5,58,81,006
	31,46,080	3,03,813	3,07,306	7,118	1,92,419	27,662	...	2,27,603	2,48,11,966	...	3,18,61,445	5,66,73,411
	1,97,74,203	1,22,46,353	73,93,664	25,85,710	6,81,05,483	2,94,01,410	1,46,34,331	24,09,99,002	70,01,61,563	3,45,67,449	7,16,26,368	80,93,58,785
										10,91,93,817		
TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE .									67,53,52,602	3,45,67,449	4,76,49,923	75,26,84,974
UNADJUSTED EXPENDITURE									35,45,549	...	...	35,45,549
TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE . . .									67,88,98,151	3,45,67,449	4,27,64,923	75,62,30,523
TOTAL NON-EFFECTIVE SERVICES AS ABOVE									2,43,11,966	...	3,18,61,445	5,66,73,411
TOTAL ARMY CHARGES									70,37,10,117	3,45,67,449	7,16,26,368	81,29,03,934

(a) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts: but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 248 and 259

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE).							
<i>Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Discharge Purchase money	5,697	2,359	1,810	7,002	1,914	...	5,769
Miscellaneous	201	1,191	3,007	38,505	5,557	6,914	9,731
TOTAL .	5,898	3,550	4,817	45,507	7,471	6,914	15,500
RECEIPTS UNDER GRANT III-A.							
ROYAL AIR FORCE.							
<i>Under control of the Officer Commanding, Royal Air Force in India.</i>							
Receipts and Recoveries on account of stores .							
TOTAL .							
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS)							
<i>Part I.—Under control of Army Headquarters, etc.</i>							
Sale of Dairy produce . . . . .	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms .	...	...	...	...	...	...	...
TOTAL, PART I .	...	...	...	...	...	...	...
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Proceeds of sale of Provisions and Stores .	3,81,519	10,63,710	3,77,980	5,02,471	4,40,031	13,75,528	3,75,197
Do. of sale of Rum	9,528	19,474	4,034	72	220	225	20
Do. of sale of Transport, Battery or Ambulance cattle	4,54,105	50,137	25,585	49,535	4,308	11,497	56,032
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	10,837	45,716	12,554	7,137	157	3,126	84
Proceeds of sale of bedding, etc.	6,035	277	10,971	2,787	1,088	8,478	1,358
Recoveries for damaged or deficient equipment, etc.	1,886	4,662	17,036	9,379	2,757	549	2,619
Miscellaneous	2,592	2,638	11,016	4,963	5,469	19,140	23
Receipts in connection with Grass Cultivation .	12,090	68,006	3,98,998	26,971	36,058	...	27,965
TOTAL PART II .	8,78,390	12,54,920	8,58,234	6,03,365	4,90,029	14,18,543	4,63,298
TOTAL .	8,78,390	12,54,920	8,58,234	6,03,365	4,90,029	14,18,543	4,63,298

for the Year ended 31st March 1921.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade	Aden Brigade	Supply Circle	Field Controller, Lahore	Royal Air Force.	Controller of War Accounts	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,530	1,785	525	...	677	...	...	...	2,272	32,440
29,090	8,038	943	...	12	...	18	...	81,707	1,64,380
31,726	9,823	868	...	689	...	18	...	84,039	1,96,820
...	...	...	...	...	...	...	8,967	...	6,967
...	...	...	...	...	...	...	8,967	...	6,967
...	...	...	...	...	(a) 62,31,722 (b) 5,20,920	...	...	...	62,31,722 5,20,920
...	...	...	...	...	67,52,642	...	...	...	67,52,642
13,23,376	4,87,924	72,468	1,95,947	...	...	9,45,214	...	1,62,852	77,04,218
3,116	704	428	599	..	...	4,311	...	...	42,789
100	389	39,131	3,049	...	...	7,748	...	...	7,02,814
229	70	2,165	9,014	...	...	...	...	...	01,139
3,982	3	223	29	...	...	160	...	...	35,371
12,705	770	395	18	...	...	1,474	...	...	54,050
48,123	9,129	10,409	398	...	...	15,830	...	20,80,093	22,03,763
28,985	21,406	...	891	...	...	13,781	...	...	6,35,181
14,20,576	5,14,395	1,25,217	2,10,845	...	...	9,88,518	...	22,42,945	1,14,69,275
14,20,576	5,14,395	1,25,217	2,10,845	...	67,52,642	9,88,518	...	22,42,945	1,82,21,917

(a) Peshawar Division . 3,32,986
 Rawal Pindi " . 10,06,677
 Lahore " . 8,23,812
 Meerut " . 97,414
 Lucknow " . 4,16,317
 Carried over . 28,83,106

Brought forward . 28,83,106
 Quetta Division . 6,80,985
 Mhow " . 11,67,611
 Poona " . 13,13,153
 Secunderabad " . 8,13,360
 Aden Brigade " . 73,548
 Total . 62,31,722

(b) Peshawar Division . 28,966
 Rawal Pindi " . 1,86,671
 Lahore " . 1,89,077
 Meerut " . 5,085
 Lucknow " . 32,007
 Carried over . 4,02,006

Brought forward . 4,02,006
 Quetta Division . 28,405
 Mhow " . 24,600
 Poona " . 37,123
 Secunderabad " . 23,654
 Aden Brigade " . 2,117
 Total . 5,20,920

L.—Military Receipts and Services.

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Merrut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
VETERINARY SERVICES.							
<i>Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Miscellaneous	368
RECEIPTS UNDER GRANT VI.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
<i>Under control of the Quartermaster General in India.</i>							
Proceeds of sale of clothing and necessaries
Value of Stores issued to other Departments
Miscellaneous
TOTAL
RECEIPTS UNDER GRANT VII.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under control of Army Headquarters, etc.</i>							
Proceeds of sale of cattle and remounts
Proceeds of sale of regimental cast horses
Proceeds of sale and hire of chargers selected by officers
Rent of lands
Miscellaneous
TOTAL

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	368
...	63,78,412	63,78,412
...	29,349	29,349
...	3,87,130	3,87,130
...	67,94,891	67,94,891
RECEIPTS IN ENGLAND—						Secretary of State.	High Commissioner.	Total.	
						£	£	£	
Proceeds of sales of unserviceable Military Stores, &c., .						79,043	4,831	83,874	
Clothing and Necessaries									
CONVERTED INTO RUPEES AT £ 1=Rs. 10									8,38,736
TOTAL									76,33,627
...	5,22,183	...	...	...	5,22,183
...	1,06,677	...	...	...	1,06,677
...	3,48,812	...	...	...	3,48,812
...	150	...	...	...	150
...	3,03,432	...	...	98,986	4,02,468
...	12,81,394	...	...	98,986	13,80,290

L.—Military Receipts and Services.

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT VIII.							
MEDICAL SERVICES.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Stoppages from officers and men in hospitals .	1,207	230	705	572	3,111	4,668	101
Miscellaneous	256	2,353	145	2,077	434	58	740
TOTAL .	1,463	2,583	940	3,519	3,545	4,921	841
RECEIPTS UNDER GRANT IX.							
MEDICAL STORES.							
<i>Under Control of Army Headquarters, etc.</i>							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under Control of Army Headquarters, etc.</i>							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . . . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
332	98	108	...	46	...	133	...	...	11,536
876	1,425	487	...	19	...	1,045	...	212	11,027
1,208	1,523	595	...	65	...	1,178	...	212	22,623
...	...	...	...	...	1,70,003	...	...	...	1,70,003
...	...	...	...	...	14,46,116	...	...	3,60,917	18,07,533
...	...	...	...	...	54,309	...	...	7,771	62,170
...	...	...	...	...	16,70,518	...	...	3,68,688	20,30,206
...	...	...	...	...	15,27,227	...	...	...	15,27,227
...	...	...	...	...	3,29,684	...	...	...	3,29,684
...	...	...	...	...	83,232	...	...	...	83,232
...	...	...	...	...	...	...	...	36,86,300	36,86,300
...	...	...	...	...	...	...	...	2,56,362	2,56,362
...	...	...	...	...	...	...	...	3,19,915	3,19,915
...	...	...	...	...	19,40,143	...	...	42,62,577	62,02,720
RECEIPTS IN ENGLAND:									
High Commissioner—									
Proceeds of sales of unserviceable Military stores, etc.—Ordnance and Miscellaneous									£ 69
CONVERTED INTO RUPEES AT £ 1=Rs. 10									693
TOTAL									62,03,413

No. 670.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XII. EDUCATION. <i>Under Control of Army Headquarters, etc.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Schools, etc.	2	11	35,441	...	30	2	54
Miscellaneous	82	...	3	...	...	17	1
TOTAL	84	11	35,444	...	30	19	55
RECEIPTS UNDER GRANT XIV. MISCELLANEOUS SERVICES. <i>Part I.—Under Control of Army Headquarters, etc.</i>							
Fines and forfeitures of contractors and others . . . . .	...	...	...	...	...	...	...
Miscellaneous	6	—21	3	6	—16	—23	—29
Receipts in India (i.e., advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies . . . . .	...	7,75,757	46,154	...	2,79,836	..	...
Special Services— Tibet Mission . . . . .	...	...	...	...	36,290	...	...
War—1914—Creditable to Indian Government— Port Defences . . . . .	...	...	...	...	...	...	...
Censors . . . . .	...	...	...	...	...	...	...
Other measures of internal defence . . . . .	...	...	...	...	...	...	...
Coastal Patrol Service . . . . .	...	...	...	...	...	...	...
Air operations . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
North-West Frontier, 1916 . . . . .	...	...	...	...	...	...	...
" " " " 1919 . . . . .	...	...	...	...	...	...	...
Occupation of "Waziristan" . . . . .	...	...	...	...	...	...	...
Total Part I	6	7,75,736	46,157	6	3,16,160	—23	—29
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades</i>							
Fines and forfeitures of contractors and others	2,527	41,174	13,574	47,402	2,611	101	841
Miscellaneous	8,982	15,105	2,542	11,730	20,861	54,304	9,389
Total Part II	11,509	56,279	16,216	59,132	23,472	51,405	10,230
TOTAL	11,615	8,32,015	62,373	59,138	3,39,632	54,382	10,201
RECEIPTS UNDER GRANT XIV-A. INDIAN MUNITIONS BOARD. <i>Under Control of the Indian Munitions Board.</i>							
Departmental Charges. Departmental charges on stores supplied to Imperial Government . . . . .	...	...	...	...	...	...	...
Departmental charges on stores supplied to Civil and other Departments . . . . .	...	...	...	...	...	...	...
Departmental charges on stores supplied to Military and Marine Departments . . . . .	...	...	...	...	...	...	...
Departmental charges on stores supplied to other bodies and private individuals . . . . .	...	...	...	...	...	...	...
Miscellaneous—Fines and forfeitures, etc. . . . .	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
390 68	136 12	21 ...	... ...	... ...	... ...	... ...	... ...	... ...	36,087 173
448	148	21	...	...	...	...	...	...	36,260

RECEIPTS IN ENGLAND—

Secretary of State—

Secretary of State—
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst
CONVERTED INTO RUPEES AT £ 1 = Rs. 10

£ 1,552

15,518

Fees, etc., received in respect of King's Ind
 CONVERTED INTO RUPEES AT £ 1=Rs. 10

TOTAL

51,778

... —2	... —13	... —6	... —2	... —2	59,222 ⁵	... 1	... 1	...	59,125 ⁵
...	...	...	...	...	...	...	...	...	11,01,797
...	...	...	...	...	...	...	...	...	36,290
...	...	...	...	...	...	...	...	1,19,884	1,19,384
...	...	...	...	...	...	...	...	2,972	2,972
...	...	...	...	...	...	...	...	5,010	5,010
...	...	...	...	...	...	...	...	367	367
...	...	...	...	...	...	...	...	4,98,422	4,98,422
...	...	...	...	...	...	...	...	31,388	31,388
...	...	...	...	...	...	...	...	241	241
...	...	...	...	...	...	...	...	1,27,66,392	1,27,66,392
...	...	...	...	...	...	...	...	17,520	17,520
...	...	...	...	...	...	...	...	1,31,41,616	*1,46,38,863
—2	—13	—6	—2	—2	59,227	1	1		
4,621 144	2,938 13,503	431	15,599 351	...	...	17,697 2,575	...	...	1,49,085 1,53,592
4,165	16,441	431	15,930	...	...	20,272	...	13,605	3,02,677
4,783	16,428	423	15,928	—2	59,227	20,273	1	34,55,251	1,49,41,610

RECEIPTS IN ENGLAND:

Secretary of State—

Secretary of State—
Contribution by the Imperial Government in respect of Military Charges for Aden,
CONVERTED INTO RUPEES AT £1=Rs. 10

£
100,000

10,00,000

CONVERTED INTO RUPEES AT £1=Rs. 10

TOTAL

1,59,41,540

[illegible]

No. 67C.—DETAILED ACCOUNT OF ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONVEYANCE BY ROAD, RIVER AND SEA.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea . . . . .	...	...	242	5	2,929 237	3,782 647	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	242	5	3,166	4,429	...
RECEIPTS UNDER GRANT XVII.							
CONVEYANCE BY RAIL.							
<i>Under Control of Army Headquarters, etc.</i>							
Miscellaneous . . . . .	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII.							
CANTONMENTS.							
<i>Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	649	376	2,638	812	649	2,416	3,106
RECEIPTS UNDER GRANT XIX.							
REWARDS FOR MILITARY SERVICES.							
<i>Under Control of Army Headquarters, etc.</i>							
Decorations and medals	95	88	80	87	657	33	105
Miscellaneous	1	...	...	...	...	—24	...
	95	88	80	87	657	9	105
RECEIPTS UNDER GRANT XX.							
PENSIONS.							
<i>Under Control of Army Headquarters, etc.</i>							
Indian Military Service Family Pensions . . . . .	...	...	...	...	...	...	...
Miscellaneous	744	851	4,166	515	32	5,070	1,852
TOTAL	744	851	4,166	515	32	5,070	1,852
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	8,08,829	20,94,392	9,68,934	7,13,068	8,45,201	14,96,703	4,95,323

for the Year ended 31st March 1921—*continued*.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigado.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,849	...	1,676	...	...	...	...	...	—30	11,211
332	58	...	...	1,536
3,181	...	1,676	...	...	...	78	...	—30	12,747

RECEIPTS IN ENGLAND:

Secretary of State—

Contribution by the Imperial Government in respect of cost of the Transport of Troops	£ 130,000	13,00,000
CONVERTED INTO RUPEES AT £ 1=Rs. 10		
TOTAL		13,12,747

...	...	...	...	...	2,57,625	...	...	2,965	2,60,590
3,807	20	303	...	...	...	...	...	...	14,805
64	68	6	44	...	...	3	...	17	1,345
...	...	...	...	...	...	...	...	...	—23
64	68	6	44	...	...	3	...	17	1,322
...	...	...	...	...	6,83,788	...	...	...	6,83,788
2,666	14	60	308	...	...	317	...	...	16,595
2,666	14	60	308	...	6,83,788	317	...	...	7,00,393

RECEIPTS IN ENGLAND:

Secretary of State—

Subscriptions towards Indian Military Service Family Pensions	£ 49,371	4,93,709
CONVERTED INTO RUPEES AT £ 1=Rs. 10		
TOTAL		11,94,092

14,68,439	5,42,419	1,23,170	2,27,125	752	1,26,45,247	10,10,385	6,963	2,79,52,136	5,14,95,044
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TOTAL ARMY RECEIPTS, IN ENGLAND

TOTAL ENGLAND CONVERTED INTO RUPEES AT £ 1=Rs. 10	£ 364,866	36,48,656
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GRAND TOTAL

5,51,43,703

No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 1. ADMINISTRATION. <i>Part I.—Under Control of Army Headquarters, etc.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Commander-in-Chief in India . . . .	...	...	7,32,740	...	...	...	...
General Staff Branch . . . . .	...	...	17,93,009	...	...	...	...
Adjutant-General's Branch . . . . .	...	...	12,55,420	...	...	...	...
Quartermaster General's Branch . . . .	...	...	17,53,795	...	...	...	...
Medical Branch . . . . .	...	...	6,13,863	...	...	...	...
General Officers Commanding-in-Chief of Commands . . . . .	...	8,29,617	...	...	1,08,355	1,75,686	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors . .	...	...	9,930	...	1,44,028	...	...
TOTAL PART I . . . . .	...	8,29,617	61,61,757	...	2,52,383	1,75,686	...
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Divisional and Brigade Commands and Staff .	5,28,227	8,98,167	6,90,636	6,56,033	6,00,560	10,73,814	4,93,490
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government . .</i>	...	...	...	...	...	...	...
TOTAL	5,28,227	17,27,784	68,52,393	6,56,033	8,52,883	12,49,500	4,93,490
GRANT 2. MILITARY ACCOUNTS. <i>Under Control of Finance Department.</i>							
Military Accountant-General . . . . .	...	...	...	...	3,20,236	...	...
Inspecting Staff of Commands . . . . .	...	42,563	...	...	...	...	...
Controller's Office	1,18,893	1,51,357	3,03,500	1,72,549	2,71,806	1,67,328	91,540
Divisional Audit Office	1,48,853	1,55,685	2,21,333	1,10,752	53,636	1,99,378	1,32,594
Divisional Disbursing Office	2,40,855	4,30,009	4,03,173	3,43,358	2,63,941	2,60,578	2,36,717
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government . .</i>	...	...	...	...	...	...	...
Officers in charge of Treasure Chests . .	12,380	...	...	760	...	...	4,960
Special Services— Gilgit Agency . . . . .	...	3,036	...	...	...	...	...
TOTAL	5,20,786	7,82,670	9,31,096	6,36,449	9,09,610	6,27,284	4,65,811
GRANT 3. REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE). <i>Part I.—Under Control of Army Headquarters, etc.</i>							
Governor-General's Body-Guard . . . .	...	...	...	94,192	...	...	...
Governor-General's Band . . . . .	...	...	...	52,078	...	...	...
Governor's Body-Guard, Madras . . . .	...	...	...	...	...	...	...
Nepal Escort . . . . .	...	...	...	...	26,378	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies .	...	1,000	...	...	...	...	...
Indian Army—Recruiting Depôts	76,154	90,250	2,62,289	63,138	4,36,166	...	17,052
Indian Defence Force—Camps-of-Exercise and Allowances for Field Days . . . . .	...	...	—400	...	67,990	...	7,050
<i>Deduct—</i> <i>Furlough allowance of officers debitable to the Imperial Government . . . . .</i>	...	...	...	...	...	...	...
TOTAL PART I	76,154	91,250	2,61,889	2,09,408	6,30,534	...	21,502

for the Year ended 31st March 1921.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	—164	7,32,576
...	...	...	...	...	...	...	...	—250	17,92,759
...	...	...	...	...	...	...	...	—277	12,55,143
...	...	...	...	...	...	...	...	3,640	17,60,435
...	...	...	...	...	...	...	...	...	6,13,863
7,24,969	...	...	...	...	...	...	...	...	18,38,627
39,130	46,836	12,440	...	...	...	...	...	...	2,52,370
7,64,105	46,830	12,440	...	...	...	...	...	2,949	62,45,773
7,57,052	5,48,498	3,07,907	2,95,087	88,039	...	15,69,089	...	—4,31,108	80,75,431
...	...	...	...	...	...	...	...	10,20,000	10,20,000
15,21,167	5,95,934	3,20,347	2,95,087	88,039	...	15,69,089	...	—14,48,159	1,53,01,204
CHARGES IN ENGLAND—									
Secretary of State.									
Expenditure on account of Indian Orderlies to His Majesty the King									£ 2,239
Grant to the Commander-in-Chief in India for passage and outfit									1,000
TOTAL CHARGES IN ENGLAND									3,239
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									32,399
TOTAL									1,53,33,597
...	...	...	...	...	...	...	...	...	3,20,236
59,886	...	...	...	...	...	...	...	...	1,02,449
4,01,550	3,19,365	66,129	...	...	7,62,527	2,06,992	20,066	1,17,870	32,61,567
46,078	66,577	86,210	...	...	...	86,322	...	12,262	13,28,480
3,57,169	1,43,702	1,23,369	...	...	...	4,08,386	...	—5,671	32,09,636
...	...	...	...	...	...	...	...	13,48,133	13,48,133
1,711	...	...	9,985	720	...	81,389	...	5,380	1,17,285
...	...	...	...	...	...	...	...	...	3,056
8,66,394	5,29,644	2,75,728	9,985	720	7,62,527	8,74,089	20,066	—12,18,292	69,94,576
...	...	...	...	...	...	...	...	2,838	97,030
...	...	...	...	...	...	...	...	...	52,078
...	54,954	...	...	...	...	...	...	...	54,954
...	...	...	...	...	...	...	...	...	26,378
...	...	...	...	...	...	3,756	...	...	4,756
1,03,217	29,145	...	...	...	...	492	...	—99,869	9,81,634
...	12,533	718	...	...	...	...	...	...	87,911
...	...	...	...	...	...	...	...	28,38,110	28,38,110
1,00,217	90,682	718	...	...	...	4,248	...	—29,35,441	—15,33,639

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Pawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE)— contd. Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
British Army—							
Cavalry	3,77,931	3,47,144	...	7,94,938	2,16,772	...	2,04,875
Artillery	12,29,673	11,11,303	13,15,966	13,03,654	11,13,758	10,12,769	22,02,467
Machine Gun Corps—Squadron Batteries and Companies	1,59,304	1,693	3,80,152	1,55,574	8 65,318	123	5,43,767
Armoured Motor Batteries	1,31,542	...	56,317	19,274	2,373	29,846	...
Engineers	10,866	...	...	...	...	...	...
Infantry	14,31,166	29,38,156	19,98,612	25,67,587	28,68,505	18,89,438	21,42,045
Officers of the Indian Army and men of the British Army Reserve.	2,304	83,822	1,06,821	54,860	35,685	48,392	21,866
Hill Sanitaria and Depôts . . . .	...	17,438	66,765	1,10,742	42,950	...	36,253
Miscellaneous—							
Recruiting rewards, etc.	86,355	65,073	9,820	29,052	73,551	6,050	10,596
Kit and clothing allowances (British Ranks).	1,20,528	2,07,788	72,203	2,24,244	1,82,168	1,51,013	2,37,509
Kit-money and clothing allowances (Indian Ranks).	20,854	29,174	11,041	13,692	10,443	5,840	28,020
Batta . . . . .	...	1,067	...	1,763	...	113	...
Family allowances	30,642	65,530	31,350	96,021	43,709	33,240	42,135
Separation allowances . . . . .	...	...	...	...	...	269	...
Good-conduct pay to British soldiers .	...	...	638	...	2	...	...
Deferred pay . . . . .	...	90	7,451	...	1,541	...	896
Gratuities on discharge or on transfer to the Army Reserve.	6,497	840	9,000	3,759	3,751	...	4,849
Compensation in lieu of rations . .	23,001	21,734	84,506	36,097	81,914	34,208	54,031
Punkha-pulling and tattie-watering establishments for Barracks.	44,437	61,765	60,281	50,701	94,652	21,623	81,750
Prizes for skill-at-arms, etc. . . .	172	23	252	10	2,037	331	5
Travelling and out-station allowances .	74,335	65,493	1,18,765	1,00,274	86,415	70,537	82,626
Purchase of Mounted Infantry Ponies (Burma)	...	...	13	2,270	...	...	...
Incidental expenses	27,291	10,793	31,058	39,434	28,339	20,783	34,205
Miscellaneous expenditure incurred regimentally on account of Stores	35,731	43,018	56,477	39,449	44,556	43,693	44,339
Money allowance in lieu of firewood to Indians	16,013	...	132	...	...	..	5
Deduct—							
Hospital stoppages	5,341	...	2,303	1,065	436	4,455	3,640
Grocery stoppages . . . . .	..	...	...	...	..	...	2,022
Total British Army carried over	38,29,504	50,1,552	44,15,387	50,35,833	61,08,003	33,63,873	58,10,587
Indian Army—							
Cavalry	18,21,584	13,20,573	6,87,561	15,95,230	9,96,930	13,18,481	11,65,125
Artillery	1,88,530	5,73,949	1,33 920	14,52,554	4,205	4,36,703	5,53,24
Sappers and Miners	2,41,149	5,29,112	1,45,732	6,65,044	33,639	3,13, 47	2,131
Sappers and Miners—Signal Companies .	2,41,454	5, 5,968	47,523	..	8,683	2,32,938	4,59,052
Infantry	50,79,248	90,81,405	91,76 051	73,54,977	39,91,669	74,00,372	51,68,135
Reserve Forces	4,005	12,550	1,233	917	2,449	9,058	12,946
Total Indian Army carried over	75,76,251	11,20,07,423	1,01,92,030	1,10,78,722	50 43,055	99,19,999	71,12,713

for the Year ended 31st March 1921—*contd.*

Poona Division.	Secunderabad Division.	Barma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,820	5,52,858	...	...	...	...	1,734	...	33,30,519	58,34,591
8,83,476	7,98,411	1,09,614	5,377	2,54,335	...	39,143	...	1,50,57,134	2,67,37,080
...	2,73,911	...	...	...	...	...	...	45,53,142	72,22,984
...	583	...	12,922	...	...	36,061	...	2,97,906	5,80,829
...	...	...	...	...	...	1,07,928	...	-24,602	94,192
22,64,086	18,12,275	8,98,361	33,000	5,17,550	...	24,884	...	3,97,37,462	6,11,43,127
71,560	1,08,142	546	...	...	...	...	...	...	5,33,998
14,460	55,484	...	...	...	...	...	...	6,328	3,50,420
80,140	3,556	42,888	2,950	73,100	...	1,100	...	19,53,550	24,17,851
90,379	1,76,248	61,416	745	39,513	...	...	...	296	16,20,053
18,559	21,633	1,072	37	...	...	...	...	13	1,60,378
6,034	...	1,301	...	4,800	...	...	...	...	15,083
31,777	39,874	10,218	...	40	...	637	...	...	4,25,173
...	...	...	...	...	...	...	...	54,869	55,138
2,003	75	...	...	...	...	98	...	...	2,816
675	338	...	...	38	...	...	...	-295	10,733
-9,207	225	...	...	200	...	...	...	22,965	42,879
1,12,363	29,782	6,223	465	3,096	...	13,261	...	82,552	5,83,298
603	9,341	7,592	935	10,348	...	50	...	...	4,44,058
2,494	222	...	...	339	...	...	...	...	5,990
1,15,827	62,500	28,049	2,233	535	...	7,980	...	3,420	8,18,939
...	...	...	...	...	...	...	...	...	2,283
13,852	13,481	6,068	801	936	...	282	...	7,766	2,40,145
36,013	33,004	9,820	509	3,544	...	868	...	68	3,91,089
...	...	...	...	...	...	...	...	...	16,150
4,540	4,360	2,666	...	460	...	...	...	...	29,271
...	...	...	...	...	...	...	...	...	2,020
37,23,374	33,87,638	11,80,507	59,944	9,07,964	...	2,31,026	...	6,53,83,092	10,97,18,034
31,494	10,49,616	...	5,16,023	1,69,615	...	5,84,110	...	-22,54,497	97,01,785
...	105	-308	2,04,443	...	...	29,943	...	-2,51,792	27,92,581
8,32,645	8,41,519	3,72,258	40,670	1,75,048	...	29,886	...	96,772	43,19,132
25,894	6,93,850	...	1,62,325	19,449	...	80,069	...	-4,30,365	21,16,820
53,83,205	22,53,526	12,81,391	24,13,751	...	...	1,66,516	...	-1,17,11,943	4,73,79,377
723	125	...	361	...	...	60	...	...	41,253
62,73,951	48,71,771	16,53,341	33,27,581	3,61,142	...	8,90,604	...	-1,45,52,245	6,63,53,948

L.—Military Receipts and Services.

Muzint	94,460
Tucknow	3,65,637
Carried over	30,62,315

Secunderabad	2,98,985
Aden Brigade	40,680
TOTAL	51,19,215

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	31st Div.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 3—concl'd.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE)—concl'd.							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concl'd.							
British Army—Brought forward	38,29,801	50,71,952	44,15,387	56,95,839	61,08,003	33,63,873	58,16,587
Indian Army—Brought forward	75,70,251	1,28,00,423	1,01,92,030	1,10,78,722	56,43,655	99,10,999	71,12,718
Indian Army—concl'd.							
Miscellaneous—							
Bounty for extension of service in the Indian Army							
Kit and clothing allowances (British Ranks)	4,036	7,785	6,982	8,164	6,787	7	5,250
Kit money and clothing allowances (Indian Ranks)	2,21,432	3,40,401	2,05,184	2,34,293	1,34,851	2,01,722	1,11,748
Hire and purchase of transport	216	722	568	6,730	—2,750	1,153	5,088
Deferred pay to British Non-Commissioned Officers	...	...	...	180	568	...	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	21,480	...	816	737	2,603	...	...
Feed of animals	654	...	4,957	2,154	14,922	...	16,654
Miscellaneous clothing allowances	1,891	...	1,968	19,016	13,839	2,243	461
Prizes for skill-at-arms	5,943	6,780	16,019	30,499	—4,015	7,366	2,843
Traveling and out-station allowances	54,460	1,13,383	1,57,171	71,689	47,909	1,30,092	90,495
Batta	1,05,776	3,81,405	3,61,836	1,52,779	85,345	389	34,283
Compensation in lieu of rations	10,600	...	14,005	21,549	28,781	5,691	6,079
Family allowances	286	986	4,216	—4,275	—3,865	776	1,623
Separation allowances	...	...	...	...	3,461	...	...
Purchase of line gear	...	36	819	—50	6,181	...	...
Purchase of mounted Infantry ponies (Burma)	...	...	687	402	...	...	...
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	3,925	3,518	521	65,714	198	2,196	317
Incidental expenses	87,473	1,48,168	64,947	—1,01,669	99,659	8,849	28,466
Miscellaneous expenditure incurred regimentally on account of stores	79,240	44,098	32,393	43,268	20,437	—48,292	36,342
Diets purchased regimentally	...	...	...	—18	136	3,313	...
Money allowance in lieu of firewood to Indians	1,20,451	...	1,832	961	1	2,236	...
Bonus to Indian Mountain Artillery recruits	1,330	21,306	...	9,600	...	...	780
Settlements of half mounting accounts	—12,006	—64,186	18,427	—16,981	—47,917	—32,651	—37,142
Deduct—							
Hospital Stoppages	1,088	...	504	721	1,057	...	...
Grocery stoppages	...	...	4	...	...	...	...
TOTAL INDIAN ARMY	82,75,634	1,36,05,192	1,10,84,790	1,18,25,631	61,49,243	1,02,56,219	74,16,327
Indian Defence Force—							
European Branch	...	...	3,57,603	1,70,338	16,64,217	34,853	2,35,172
Indian Branch	...	...	2,879	...	...	...	...
TOTAL PART II	1,21,05,438	1,86,77,144	1,68,00,061	1,76,32,032	1,31,21,468	1,36,81,950	1,31,67,780
TOTAL	1,21,81,692	1,87,68,394	1,61,21,900	1,78,41,410	1,31,61,967	1,31,81,950	1,34,92,488
GRANT 3 A.							
ROYAL AIR FORCE.							
Under control of the Air Officer Commanding Royal Air Force in India.							
Head Quarters, Royal Air Force	...	...	...	...	...	...	...
Air Craft Factory	...	...	...	...	...	...	...
Royal Air Force	...	...	...	...	...	...	...
Supplies and services by the Supply and	...	...	...	...	...	...	...

for the Year ended 31st March 1921—contd..

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigadc.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Lg.	Rs.
37,23,374	39,87,688	11,80,507	59,944	9,07,964	...	2,34,028	...	6,53,83,092	10,97,18,034
62,73,961	48,71,771	16,53,341	33,37,581	3,64,142	...	8,40,604	...	-1,45,52,245	6,63,52,948
...	26,550	...	...	...	...	...	...	...	31,800
4,111	1,624	1,200	...	1,082	...	...	...	206	41,993
1,41,628	77,079	40,263	1,47,246	...	...	14,142	...	-1,08,882	17,60,637
635	77	500	173	...	...	...	...	...	13,008
...	13	...	...	...	...	...	...	...	761
1,280	...	...	...	...	...	950	...	...	27,866
...	...	38	...	...	...	5	...	...	39,304
1,894	...	3,457	...	...	...	12,523	...	1,06,293	1,68,610
7,201	2,501	4,108	839	203	...	...	...	...	10,295
1,32,853	59,660	38,003	23,331	18,795	...	4,573	...	32,661	9,75,105
93,097	31,932	73,032	66,337	24,000	...	14,912	...	14,802	1,39,729
17,310	5,343	-512	57	169	...	876	...	-10,98,590	-9,88,652
2,131	1,919	23	...	477	...	6	...	19	4,322
45	...	136	...	...	...	...	...	...	3,642
68	...	...	...	...	...	...	...	...	7,101
...	...	-70	...	...	...	...	...	...	969
46,686	65,892	8,215	...	...	...	...	...	...	1,96,562
94,018	31,043	10,304	22,952	1,580	...	6,283	...	13,619	7,19,223
56,559	36,859	12,689	10,767	6,186	...	4,635	...	60,594	3,89,775
2,967	...	...	...	10	...	312	...	...	6,750
...	5,958	20,205	...	...	...	...	...	...	1,51,644
...	...	...	1,125	...	...	...	...	...	34,141
73,672	-18,294	-3,100	-18,449	...	...	...	...	...	-1,58,507
3,624	3,555	612	...	...	...	18	...	...	11,189
...	...	...	...	...	...	...	...	...	4
69,46,592	61,96,375	18,61,229	35,91,989	4,16,634	...	9,40,803	...	-1,56,21,723	7,12,83,838
2,26,128	4,43,920	2,61,403	...	...	...	...	...	1,17,230	34,10,798
13,313	1,280	130	...	...	...	...	...	37,142	54,274
1,09,09,437	96,29,263	33,03,289	36,51,933	13,24,598	...	11,83,829	...	4,90,15,741	18,44,66,944
1,10,16,054	97,25,045	33,03,287	36,51,933	13,24,598	...	11,88,077	...	4,69,80,300	18,29,33,306

CHARGES IN ENGLAND:

Secretary of State.

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:

For the year 1920-21

£ 1,950,000

Less refund of overpayments for 1907-08 and 1908-09 : : 17,213

£

1,932,787

Furlough allowances of Officers and men of British Regiments serving in India

146,237

Furlough allowances of Officers of Territorial Regiments serving in India

21,434

Separation allowances issued to families of Non-Commissioned Officers, etc.

7,901

Furlough allowances of Officers of the Indian Service

740,562

Pay and allowances of Second Lieutenants on appointment

8,080

Advances to Regiments proceeding to India

29,334

Deferred Pay issued to Non-Commissioned Officers on their discharge, etc.

412

Outfit allowance of an Officer on promotion to commissioned rank

20

Refund of Discharge Purchase Money

18

National Health Insurance

40

Unemployment Insurance

30,560

Exchange concession in connection with the issue of sterling war gratuities to British officers

200,000

and men present in India or Mesopotamia on the 4th August 1919.

TOTAL CHARGES IN ENGLAND

3,117,325

TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10

3,11,73,249

TOTAL

21,41,11,534

...	...	...	...	...	...	...	5,46,860	...	5,46,860
...	...	...	...	...	...	...	2,739	...	2,739
...	...	...	...	...	...	...	47,46,984	-1,06,749	46,40,235
...	...	...	...	...	...	...	3,59,914	...	3,59,914

Meerut " " " " 94,460

Lucknow " " " " 3,65,637

Carried over 30,62,315

Secunderabad " " " " 2,98,995

Aden Brigade " " " " 40,680

TOTAL 51,19,216

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 4.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
<i>Part I.—Under Control of Army Headquarters, etc.</i>							
Dairy Farms Administrative Staff . . .	...	...	...	...	...	...	...
Dairy Farms . . .	...	...	...	...	...	...	...
Supervision of Contracts and Stocks . . .	...	...	...	3,78,185	...	...	...
Supply Depot Companies . . .	4,07,035	7,20,449	12,01,160	...	1,81,688	23,69,553	2,28,203
Military Food Laboratory for the Supply and Transport Corps . . .	...	...	34,691	...	...	...	...
TOTAL PART I . . .	4,07,035	7,20,449	12,08,851	3,73,185	1,81,688	23,69,553	2,28,203
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Divisional Staff and Establishments . . .	17,45,477	41,02,035	44,35,042	21,81,728	44,96,175	21,68,441	5,04,225
Provisions for Europeans . . .	14,21,334	20,49,070	10,13,151	10,32,793	10,95,295	21,52,772	9,02,116
Provisions for Indians . . .	38,07,479	35,74,491	16,05,197	17,83,410	55,33,552	41,80,613	14,30,822
Supply and maintenance of Fort and Mobilisation reserves . . .	...	...	15,140	—8	—312	...	60
Feed of animals . . .	7,01,334	1,35,686	3,72,785	1,22,480	34,663	15,19,587	9,522
Purchase of animals . . .	1,80,669	4,37,710	54,072	—127	70	9,598	...
Supply and maintenance of Poono Stores . . .	4,23,593	6,22,778	26,34,398	4,57,497	9,47,439	49,36,829	1,30,720
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals . . .	3,22,093	7,60,515	7,21,778	96,576	1,67,669	4,87,076	1,24,505
Hire of transport . . .	3,88,112	6,51,445	3,55,145	6,80,005	6,08,781	49,40,191	2,56,395
Miscellaneous . . .	18,123	7,940	18,677	26,361	26,332	91,219	1,671
Mechanical Transport Companies . . .	9,08,253	6,32,405	...	1,61,706	—18	1,13,042	...
Mechanical Transport Training School . . .	...	...	...	1,37,608	...	...	...
Central Mechanical Transport Stores Depot . . .	...	26,64,162	...	...	...	...	...
1st Advanced Repair Workshops, Mechanical Transport . . .	1,06,133	...	...	...	...	...	...
Central Mechanical Transport Workshops . . .	...	2,45,713	...	...	...	...	...
Motor Ambulance Convoys . . .	1,13,807	6,682	2,04,486	...	...	...	...
Grass Farms Administrative Staff . . .	7,942	61,629	49,462	42,797	7,783	4,731	88,200
Grass Farms . . .	21,14,168	40,74,279	45,49,380	20,92,379	10,31,866	2,228	15,47,532
Preliminary concentration . . .	...	...	...	...	...	...	...
<i>Deduct—</i>							
Value of supplies to other Departments . . .	...	...	50	...	1,47,025	...	4,349
Value of supplies and services to His Majesty's Imperial Government and to units, etc., whose cost is chargeable to His Majesty's Government . . .	...	...	...	...	...	...	...
<i>Special Services—</i>							
Gilgit Agency . . .	...	3,35,722	...	...	...	...	...
TOTAL PART II . . .	1,23,02,721	4,03,58,162	1,60,30,283	87,65,605	1,39,62,828	2,06,87,278	49,41,619
TOTAL . . .	1,27,10,356	2,09,78,611	1,73,29,131	91,41,790	1,33,84,516	2,39,56,831	51,69,822
GRANT 5.							
VETERINARY SERVICES.							
<i>Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.</i>							
Veterinary Divisional Staff . . .	25,768	35,127	10,683	18,347	23,562	60,612	15,493
Station Veterinary Hospitals . . .	77,959	59,423	1,31,385	66,925	57,893	41,669	86,062
Veterinary Schools . . .	...	...	...	55	...	...	...
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government</i>	...	...	...	...	...	...	...
TOTAL PART II . . .	1,03,727	91,550	1,42,068	85,327	81,355	1,02,181	1,01,555
TOTAL . . .	1,03,727	91,550	1,42,068	85,327	81,355	1,02,181	1,01,555

for the Year ended 31st March 1921—contd.

Poona Division.	Secundarabad Division	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller Lahore.	Royal Air Force.	Controller of War Accounts.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	(a) 91,467	...	...	...	91,467
...	...	...	...	...	(b) 54,19,246	...	...	...	54,19,246
...	...	...	...	...	...	...	...	...	3,73,185
6,12,031	...	5,31,132	58,897	...	...	2,73,159	...	94,593	67,41,500
...	...	...	...	...	...	...	...	...	34,691
6,2,031	...	5,31,132	58,897	...	55,10,713	2,73,159	...	94,593	1,26,60,089
9,70,604	5,0,353	3,84,925	3,83,843	4,45,090	...	57,12,038	...	-1,67,75,454	1,12,52,123
31,83,332	7,71,259	1,55,120	4,58,511	58,980	...	65,47,109	...	1,19,40,555	3,27,84,227
33,62,959	9,47,959	51,18,234	10,14,495	1,80,000	...	14,32,426	...	2,92,03,151	6,31,76,791
1,43,316	-1,239	-24,016	-1,130	4,500	...	20,071	...	...	1,52,682
59,715	-3,94,778	2,02,317	3,60,255	1,48,738	...	10,25,553	...	1,99,04,785	2,42,03,042
25	1,000	1,170	...	3,600	...	19,693	...	9,093	7,12,631
48,07,102	1,34,701	3,377	17,270	15,600	...	2,77,841	...	349	1,53,09,494
6,14,469	51,749	53,444	58,155	7,200	...	2,32,593	...	5,23,134	42,24,736
4,95,189	2,92,470	26,610	66,807	24,120	...	11,44,397	...	-23,52,679	75,17,201
94,770	13,531	5,334	629	23,760	...	13,36,741	...	-8,160	16,62,678
4,92,343	...	64,907	...	...	...	4,641	...	15,49,342	39,26,027
...	...	...	...	...	...	...	...	...	1,37,603
...	...	...	...	...	...	101	...	23,58,583	50,22,848
...	...	...	...	...	...	...	...	1,83,724	3,80,057
...	...	...	...	...	...	...	...	1,04,220	3,19,933
...	...	...	...	...	...	...	...	1,02,343	4,27,318
24,630	2,460	...	...	...	...	509	...	...	2,02,018
23,36,385	8,34,758	...	12,348	...	...	16,80,582	...	88,789	2,04,14,992
75,000	...	...	...	...	...	...	...	...	75,000
...	...	25,033	...	...	...	...	...	64,33,347	66,09,764
...	...	...	...	...	...	...	...	8,08,29,710	8,08,29,710
...	...	...	...	...	...	...	...	...	3,36,722
1,67,12,979	32,01,323	59,69,690	23,58,183	9,11,888	...	1,94,40,295	...	-4,04,30,982	10,49,54,872
1,73,25,010	32,01,323	65,00,822	24,17,080	9,11,888	55,10,713	1,97,13,454	...	-4,03,36,389	11,76,14,961
CHARGES IN ENGLAND : Stores for India—Military Farms Supply and Transport Mechanical Transport					Secretary of State.	High Commissioner.	Total.		
					£	£	£		
					23,005	24,404	52,409		
					24,475	61,525	86,000		
TOTAL CHARGES IN ENGLAND					34,257	501,265	5,85,522		
					137,737	537,194	723,931		
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									72,39,313
TOTAL									12,48,54,274
26,532	16,374	16,594	6,765	...	...	12,601	...	-1,055	2,67,433
19,611	47,012	...	7,618	10,185	...	1,78,170	...	-821	7,82,931
17,018	...	...	...	710	...	12,934	...	...	30,717
...	...	...	...	...	...	...	...	2,69,475	2,69,475
63,221	63,386	16,594	14,383	10,895	...	2,03,705	...	-2,71,351	8,11,606
63,221	63,386	16,594	14,383	10,895	...	2,03,705	...	-2,71,351	8,11,606

L.—Military Receipts and Services.

(a) This expenditure cannot be shown by Divisions

	Rs.
(b) Peshawar Division	4,04,691
Rawalpindi	8,10,841
Lahore	13,35,886
Nearnt	94,460
Lucknow	3,65,637
Carried over	30,62,315

	Rs.
Brought forward	30,32,315
Quetta Division	6,07,410
Mhow	4,35,135
Poona	9,81,711
Secundarabad	2,98,995
Aden Brigade	40,680
TOTAL	54,19,246

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
<i>Under Control of the Quartermaster General in India.</i>							
Director of Army Clothing Factories
Army Clothing Factory, Aliporo
Army Clothing Factory, Madras
Temporary Army Clothing Factories
Government Adviser of Army Boots, Cawnpore
Army Boot Factory, Cawnpore
Clothing Inspectorate Branch
Manufacture
Local Supply of Stores for Factories
<i>Deduct—</i>							
Value of supplies to other Departments
" " " His Majesty's Imperial Government
Clothing Depôts
Cost of Home Stores debited to India through Remittance Account
TOTAL
GRANT 7.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
Remount Depot—Staff and Establishments
Horse, Mule and Donkey Breeding Operations
Purchase of animals
Feed of animals
Miscellaneous
<i>Deduct—Value of supplies and services to His Majesty's Imperial Government and to units, etc. whose charges are debitable to Imperial Government</i>
TOTAL

for the Year ended 31st March 1921—continued.

Poona Division.	Secunder- abad Division.	Barma Division.	Kohat Brigade.	Aden Brigado.	Supply Circle.	Field Con- troller, Lahore.	Royal Air Forcc.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	99,279	99,279
...	1,72,234	1,72,234
...	1,28,203	1,28,203
...	705	705
...	1,923	1,923
...	1,22,463	1,22,463
...	2,35,201	2,35,201
...	7,79,726	7,79,726
...	2,37,34,175	2,37,34,175
...	3,95,170	3,95,170
...	1,27,37,048	1,27,37,048
...	18,75,900	18,75,900
...	42,09,080	42,09,080
...	1,82,26,671	1,82,26,671
CHARGES IN ENGLAND: Stores for India—Clothing Stores taken to India with troops, Clothing			Secretary of State.		High Commissioners		Total.		
			£		£		£		
			55,000		55,000		110,000		
			18,500		...		18,500		
TOTAL CHARGES IN ENGLAND			73,500		55,000		128,500		12,85,000
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									1,95,11,671
TOTAL									
...	12,29,661	...	...	11,513	12,41,174
...	7,06,488	...	...	...	7,06,488
...	31,54,074	...	...	8,85,337	40,39,911
...	15,29,795	...	...	..	15,29,795
...	32,80,633	...	...	...	32,80,633
...	83,33,302	83,33,302
...	99,00,651	...	...	--74,35,952	24,64,699
CHARGES IN ENGLAND: Purchase of Horses Stores for India—Remount			Secretary of State.		High Commissioner.		Total.		
			£		£		£		
			3,385		...		3,385		
			1,046		1,724		2,770		
TOTAL CHARGES IN ENGLAND			4,431		1,724		6,155		61,652
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									25,26,251
TOTAL									

L.—Military Receipts and Services.

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,28,316	2,08,678	50,457	14,746	9,234	...	41,612	...	11,989	13,17,254
6,65,417	6,71,400	2,40,889	3,04,417	1,83,280	...	27,40,907	...	—33,97,367	69,95,886
7,04,591	5,59,175	1,91,510	1,66,391	...	...	102	...	—2,00,000	62,12,517
58,359	96,114	31,842	20,730	...	...	1,49,012	...	10,524	11,49,732
24,596	27,797	10,354	...	240	...	576	...	...	1,89,436
36,261	39,916	9,054	43,322	...	...	...	...	—1,00,000	7,23,418
64,453	60,194	17,036	14,663	4,800	...	3,18,235	...	—2,00,053	6,89,635
59,790	75,528	7,390	58,961	7,200	...	7,07,430	...	—6,46,758	12,14,715
74,677	28,987	21,415	1,651	3,826	...	60,800	...	11,002	7,08,550
...	...	...	...	...	...	...	...	40,98,676	40,98,676
...	...	...	...	...	...	...	...	...	914
19,16,460	17,67,789	5,79,947	6,24,781	2,08,580	...	40,27,674	...	—91,16,339	1,51,31,381
CHARGES IN ENGLAND: <i>Secretary of State.</i> Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc. Outfit allowance, furlough pay, etc., of Lady Nurses								£ 1,118 10,593	
TOTAL CHARGES IN ENGLAND								11,711	
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									1,17,103
TOTAL									1,52,48,484
...	...	...	...	...	5,52,533	...	...	16,73,112	5,52,533
...	...	...	...	...	30,08,819	...	...	...	46,81,931
...	...	...	...	...	...	...	...	1,49,000	1,49,000
...	...	...	...	...	19,13,543	...	...	3,53,898	22,67,441
...	...	...	...	...	...	...	...	5,70,571	5,70,571
...	...	...	...	...	2,64,818	...	...	—36,979	2,27,839
...	...	...	...	...	19,12,627	...	...	8,60,664	27,73,291
CHARGES IN ENGLAND: Stores for India—Medical				Secretary of State. £ 99,953	High Commissioner. £ 230,176	Total. £ 330,129			
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									33,01,292
TOTAL									60,74,583
...	...	...	...	...	3,00,898	...	...	...	3,00,898
...	...	...	...	...	2,28,852	...	...	...	2,28,852
...	...	...	...	...	1,16,176	...	...	...	1,16,176
...	...	...	...	...	50,193	...	...	...	50,193
...	...	...	...	...	96,236	...	...	...	96,236
...	...	...	...	...	1,54,554	...	...	...	1,54,554
...	...	...	...	...	1,24,920	...	...	...	1,24,920
...	...	...	...	...	46,385	...	...	...	46,385
...	...	...	...	...	22,155	...	...	...	22,155
...	...	...	...	...	2,305	...	...	...	2,305
...	...	...	...	...	11,42,679	...	...	...	11,42,679

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	11,42,679	...	...	...	11,42,679
...	3,21,942	...	...	...	3,21,942
...	69,38,641	...	...	14,053	69,52,594
...	2,00,95,547	...	...	33,91,300	2,34,66,847
...	41,849	...	...	...	41,849
...	1,641	...	...	...	1,641
...	2,00,53,000	2,00,53,000
...	8,87,846	...	...	...	8,87,846
...	2,65,11,674	...	...	2,31,58,353	4,99,70,027
...	1,80,890	1,80,890
...	5,25,149	5,25,149
...	10,03,883	10,03,883
...	12,70,464	12,70,464
...	6,26,633	6,26,633
...	13,27,472	13,27,472
...	10,34,823	10,34,823
...	8,18,049	8,18,049
...	7,97,250	7,97,250
...	5,98,885	5,98,885
...	70,62,527	70,62,527
...	71,956	71,956
...	30,51,278	30,51,278
...	1,07,96,589	1,07,96,589
...	50,49,153	50,49,153
...	65,19,267	65,19,267
...	2,76,54,353	...	...	2,99,77,620	5,76,31,973
CHARGES IN ENGLAND:					Secretary of State.	High Commissioner.	Total.		
					£	£	£		
					16,775	...	16,775		
					...	747	747		
					3,500	...	3,500		
					215,153	1,175,657	1,390,810		
					235,428	1,176,404	1,411,832		
TOTAL CHARGES IN ENGLAND					235,428	1,176,404	1,411,832		
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=R10									1,41,18,315
TOTAL									7,17,50,288
6,152	174	5,523	7,239	1,284	...	40,283	...	—2,117	91,155
32,557	38,302	11,978	3,066	4,716	...	8,739	...	1,890	3,78,905
14,053	10,086	1,007	...	...	...	1,555	...	619	1,10,965
145	108	...	...	...	...	...	...	...	2,991
52,907	48,670	18,508	10,305	6,000	...	50,577	...	392	5,84,016

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 12. EDUCATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Under control of Army Head Quarters, etc.</i>							
Staff College	...	...	156	...	...	9,58,182	...
British Army Schools	7,329	19,505	24,829	22,309	16,417	5,843	3,612
Educational training of the Army in India	...	...	...	...	...	...	2,004
Musketry Instruction	...	1,26,377	...	...	1,65,780	...	...
Physical and Bayonet Training	...	...	1,15,622	...	417	2,557	7
Signal School	...	...	...	...	...	...	...
Senior Officer's School at Belgaum	...	...	...	...	...	...	...
Cavalry School	...	...	...	...	...	...	3,86,211
Central Flying School	...	...	...	...	...	...	986
Miscellaneous	4,357	4,211	30,856	3,114	24,152	82,435	8,322
Lawrence Military Asylums	...	5,027	3,43,872	...	...	500	20,047
Donations, etc., to Educational Institutions	...	...	3,894	3,373	485	352	...
TOTAL	11,686	1,55,210	5,18,729	28,796	2,07,251	10,49,069	4,21,189
GRANT 13. COMPENSATION FOR DEARNESS OF FOOD AND FORAGE							
<i>Under control of General Officers Com- manding Divisions, and Independent Brigades.</i>							
Compensation for dearness of food	43,018	98,267	92,886	1,27,052	64,477	3,362	35,957
Ditto of forage	86,212	1,28,221	17,772	1,01,076	47,904	1,80,785	67,563
TOTAL	1,29,230	2,26,488	1,10,158	2,28,128	1,12,381	1,84,147	1,03,520
GRANT 14. MISCELLANEOUS SERVICES.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	1,608	1,250	30,274	3,200	750	...	...
Annual training grant	46,436	65,997	29,708	34,750	41,467	26,270	29,496
Moonshi Allowance	...	...	...	...	...	...	...
Miscellaneous	—221	—376	229	—441	—289	—153	—268
British and Indian Troops Hospital Com- mittee	...	...	1,651	...	...	...	...
Army in India Committee,	...	...	1,211	...	...	...	...
Royal Visit	...	1,85,608	7,986	10,67,020	398	36	2,639
Special Services—							
Tibet Mission	...	...	...	...	1,58,514	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
Wana Column	...	...	...	...	...	...	...
War—1914—Debitable to Indian Govern- ment—							
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
North-West Frontier, 1919	...	...	...	...	...	...	...
(See Account No. 70-C, page 268).	...	...	...	...	...	...	...
Occupation of Waziristan	...	...	...	...	...	...	...
(See Account No. 70-D, page 268).	...	...	...	...	...	...	...
TOTAL PART I	47,823	2,52,479	71,059	11,04,529	2,00,840	26,153	31,867
Carried over	47,823	2,52,479	71,059	11,04,529	2,00,840	26,153	31,867

No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
MISCELLANEOUS SERVICES—concl'd.							
Brought forward	47,823	2,52,479	71,059	11,04,529	2,00,840	26,153	31,867
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades</i>							
Miscellaneous—							
Compensation for Losses	5,965	54,534	25,541	8,516	1,792	3,832	5,933
Printing charges . . . . .	...	...	36	...	...	...	42
Moonshi Allowance	16,141	20,511	16,163	26,571	4,836	17,397	8,868
Grant-in-aid to equip new Army Institutes	2,300	...	—10	...	...	4,300	...
Contingencies	1,037	43,173	1,38,964	26,031	16,228	1,448	5,389
Miscellaneous	5,928	1,168	2 275	19,737	3,881	...	2,108
Total Part II	31,371	1,19,376	1,82,969	80,855	26,787	26,977	22,340
TOTAL	79,194	3,71,855	2,54,028	11,85,384	2,27,577	53,130	54,207
GRANT 14-A.							
INDIAN MUNITIONS BOARD.							
<i>Under control of the Indian Munitions Board.</i>							
Headquarters Staff . . . . .	...	...	...	...	...	...	...
Accounts Staff . . . . .	...	...	...	...	...	...	...
Provincial Controllers of Munitions . . . .	...	...	...	...	...	...	...
Deputy Controllers, Timber Supplies . . .	...	...	...	...	...	...	...
Government Metallurgical Inspector . . .	...	...	...	...	...	...	...
Superintendents of Local Manufactures and Government Test House . . . . .	...	...	...	...	...	...	...
Tanning Adviser, . . . . .	...	...	...	...	...	...	...
Government Tanneries . . . . .	...	...	...	...	...	...	...
Government Tanning Research Factory, Maihar . . . . .	...	...	...	...	...	...	...
Collection and Supply of Tan-stuffs, Madras	...	...	...	...	...	...	...
Purchase, storage and supply of munitions	...	...	...	...	...	...	...
Government Acetone Factory . . . . .	...	...	...	...	...	...	...
Kutra Ironworks, Kidderpore . . . . .	...	...	...	...	...	...	...
Tent-making Factory, Fatehgarh . . . . .	...	...	...	...	...	...	...
Albion Foundry, Sibpur . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...	...

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigado.	Aden Brigade.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
58,187	31,168	10,105	11,191	—75	42,699	14,49,573	6	20,00,28,868	21,23,66,467
...
6,182	6,531	3,200	1,671	...	...	15,831	...	5,276	1,44,754
25	...	...	...	...	...	1,000	...	...	1,103
10,576	3,603	6,911	9,236	1,000	...	3,072	...	5,321	1,51,295
...	...	...	...	...	...	...	...	...	6,590
25,969	18,144	460	1,083	...	...	1,59,002	...	81,367	5,18,295
1,547	8,409	1,019	50	1,231	...	17,766	...	8,309	73,418
44,343	36,777	11,500	12,040	2,231	...	1,97,571	...	1,00,273	8,95,455
1,02,535	67,015	21,693	23,231	2,166	42,699	16,47,144	6	20,91,29,136	21,32,61,922
CHARGES IN ENGLAND:						Secretary of State.	High Commissioner.	Total.	
						£	£	£	
Payment to the War Office in respect of Savings, due to the War, under Minor Heads of Military Expenditure in England, for the year 1920-21						19,300	...	19,300	
Expenditure in connection with the Indian Contingent at the Peace Celebrations						28,486	...	28,486	
Entertainment of Indian troops and miscellaneous expenditure arising out of the War						3,587	...	3,587	
Expenditure in connection with the Army in India Committee						7,598	...	7,598	
Expenditure in connection with the Indian Ordnance Factories Committee						855	...	855	
Miscellaneous Expenditure						13,779	...	13,779	
Stores for India						73,605	...	73,605	
North-West Frontier 1919						217,070	682,035	899,105	
TOTAL CHARGES IN ENGLAND						290,675	682,035	972,710	
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									97,27,102
TOTAL									22,29,89,024
...	...	...	...	...	...	...	...	1,77,925	1,77,925
...	...	...	...	...	...	...	...	83,845	83,845
...	...	...	...	...	...	...	...	2,79,059	2,79,059
...	...	...	...	...	...	...	...	1,172	1,172
...	...	...	...	...	...	...	...	247	247
...	...	...	...	...	...	...	...	281	281
...	...	...	...	...	...	...	...	223	223
...	...	...	...	...	...	...	...	72,639	72,639
...	...	...	...	...	...	...	...	6,077	6,077
...	...	...	...	...	...	...	...	2,76,541	2,76,541
...	...	...	...	...	...	...	...	3,26,568	3,26,568
...	...	...	...	...	...	...	...	—1,102	—1,102
...	...	...	...	...	...	...	...	—4,30,165	—4,30,165
...	...	...	...	...	...	...	...	—12,83,877	—12,83,877
...	...	...	...	...	...	...	...	—16,70,608	—16,70,608
...	...	...	...	...	...	...	...	2,03,449	2,03,449
...	...	...	...	...	...	...	...	—19,57,466	—19,57,466

L.—Military Receipts and Services.
2 L

No. 67D.—DETAILED ACCOUNT OF ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Muzrai Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONVEYANCE BY ROAD, RIVER AND SEA.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Sea and Inland Water charges—							
Medical Stores . . . . .	...	...	91	...	178	...	...
Clothing . . . . .	...	...	205	81	1,754	...	...
Ordnance . . . . .	...	22	1,725	251	10,953	700	...
Supply Depot Companies . . . . .	...	...	...	...	228	...	...
Road Charges—							
Medical Stores . . . . .	...	...	160	...	1,253	...	...
Clothing . . . . .	...	...	...	...	3	...	...
Ordnance	8	...	92	...	1,935	...	149
Supply Depot Companies . . . . .	...	...	...	...	3,810	...	...
Total, Part I	8	22	2,333	332	20,114	700	149
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Sea Transport Charges . . . . .	...	...	...	...	2,00,785	77,592	276
India Transport Service . . . . .	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army . . . . .	...	...	...	...	94	—1	...
Ditto Indian Army . . . . .	...	...	...	...	1,735	...	...
Supply and Transport . . . . .	...	— 3,504	...	...	1,13,701	7,67,258	...
Medical Services . . . . .	...	...	...	...	1,956	...	...
Miscellaneous . . . . .	...	...	...	...	20,237	17,991	...
Road Charges—							
Movements of Troops—British Army	118	41,574	32,682	1,30,244	243	..	13,681
Ditto Indian Army	1,196	17,730	12,536	12,768	24,235	...	16,951
Supply and Transport	20	1,191	3,169	5,970	116	...	782
Medical Services	387	2,360	3,038	16,962	889	...	805
Miscellaneous	194	2,825	11,978	7,110	1,307	...	1,382
Special Services—							
Gilgit Agency . . . . .	...	275	...	...	...	...	...
Total, Part II	1,895	62,451	63,403	1,74,054	3,64,445	8,62,840	93,857
TOTAL	1,903	62,473	65,736	1,74,386	3,84,562	8,63,540	94,006
GRANT 17.							
CONVEYANCE BY RAIL.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Railway Charges—							
Medical Stores . . . . .	...	...	...	...	...	...	...
Clothing . . . . .	...	...	...	...	...	...	...
Ordnance . . . . .	...	...	...	...	...	...	...
Remount . . . . .	...	...	...	...	...	...	...
Dairy Farms . . . . .	...	...	...	...	...	...	...
Supply Depot Companies . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
<i>Under control of the Indian Munitions Board</i>							
Railway Charges—							
Clothing Factories . . . . .	...	...	...	...	...	...	...
Ordnance Factories . . . . .	...	...	...	...	...	...	...
Miscellaneous . . . . .	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
<i>(a) Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Railway Charges—							
Movements of troops, British Army	1,21,079	73,324	2,81,754	2,72,581	2,94,437	1,17,398	3,61,223
Ditto Indian Army	3,91,647	2,00,989	3,79,349	5,02,210	4,48,387	5,64,836	5,55,394
Supply and Transport	4,66,917	11,63,618	19,54,119	13,55,794	10,89,628	10,26,024	5,93,180
Medical Services	19,538	15,791	21,118	23,921	32,485	23,194	26,695
Miscellaneous	13,508	11,627	56,912	41,233	3,15,503	42,270	13,484
Deduct - Value of supplies and services to His Majesty's Government . . . . .	...	...	...	...	...	...	...
Total, Part II	10,12,689	14,65,864	26,96,262	22,55,739	21,80,350	17,73,722	16,49,926
TOTAL	10,12,689	14,65,864	26,96,252	22,55,739	21,80,350	17,73,722	16,49,826

(a) The expenditure under Grant 17 is shown at page 229 in lump sums as it is audited by the Controller of Military Supply Accounts: but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1921—continued.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigade.	Supply Circle.	Field Comptroller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,815	19,375	2,026	...	...	...	...	...	...	26,485
...	1,732	8,558	...	...	...	...	...	4	12,334
1,03,128	6,695	40,276	...	...	...	...	...	...	1,63,808
...	...	2,21,063	...	...	...	...	...	...	2,21,291
427	2,902	...	...	...	...	...	...	...	4,743
...	376	...	...	...	...	...	...	...	379
...	1,150	...	...	...	...	...	...	...	3,334
...	...	...	...	...	...	...	...	...	3,810
1,08,368	32,290	2,71,928	...	...	...	...	...	4	4,36,183
75,422	31,750	2,61,737	...	22,800	...	...	...	—69,822	6,00,540
...	...	...	...	...	...	260	...	—260	...
43	614	585	...	564	...	...	...	...	1,904
7	1,119	1,45,607	...	34	...	...	...	...	1,48,552
2,06,010	31,390	1,41,202	...	1,896	...	...	...	...	12,60,983
3,045	345	410	...	36	...	...	...	...	4,892
27	26	4,908	...	144	...	23,087	...	...	67,220
60	495	...	...	192	...	92	...	1,50,000	3,69,381
3	2	87	1	...	...	3,019	...	—1,50,000	—61,422
...	52	35	...	...	...	6,086	...	—8,08,070	—8,71,669
...	...	...	...	...	...	...	...	...	24,421
...	60	50	...	...	...	8,509	...	...	33,415
...	...	...	...	...	...	...	...	...	275
2,81,652	68,853	5,54,621	1	25,716	...	41,953	...	—8,68,152	15,70,592
3,93,020	1,01,083	8,26,544	1	25,716	...	41,953	...	—9,68,148	20,06,775
CHARGES IN ENGLAND:									
Secretary of State—									£
Indian Troop Service									904,316
Passage of Officers and others									500
TOTAL CHARGES IN ENGLAND									9,04,815
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									90,48,152
TOTAL									1,10,51,927
...	...	...	...	...	1,57,361	...	...	...	1,57,351
...	...	...	...	...	3,24,450	...	...	...	3,24,650
...	...	...	...	...	24,61,607	...	...	...	24,51,697
...	...	...	...	...	5,36,879	...	...	...	3,36,379
...	...	...	...	...	2,73,650	...	...	...	2,75,059
...	...	...	...	...	14,58,864	...	...	—10,00,000	4,58,864
...	...	...	...	...	3,23,920	...	...	...	3,23,920
...	...	...	...	...	...	...	...	8,00,450	8,00,450
...	...	...	...	...	...	...	...	6,89,693	6,89,693
...	...	...	...	...	...	...	...	9,01,082	9,01,082
...	...	...	...	...	53,27,920	...	...	13,91,225	67,19,145
2,18,948	2,33,068	26,539	2,936	...	...	31	...	7,12,588	27,24,406
3,95,106	5,24,018	1,40,627	1,29,746	...	...	528	...	—17,61,018	25,31,809
11,12,254	7,43,203	47,945	49,247	...	...	8,043	...	—13,58,732	82,56,125
18,080	32,477	6,543	2,942	...	...	...	...	590	2,23,874
14,250	39,683	2,343	503	...	...	31	...	...	5,51,247
...	...	...	...	...	...	...	...	5,39,239	5,39,239
17,58,638	16,82,849	2,23,997	1,85,374	...	...	8,633	...	—29,46,811	1,37,48,222
17,58,638	16,82,849	2,23,997	1,85,374	...	53,27,920	8,633	...	—15,54,586	2,04,67,367

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of ARMY CHARGES

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 18.							
CANTONMENTS.							
<i>Part I.—Under control of Army Head Quarters, etc.</i>							
Provincialised Grants to Cantonments	1,16,900	4,096	98,254	85,078	33,238	10,500	15,600
Purchase and Rent of Lands and Buildings	928	8,832	10,681	16,311	15,221	2,78,233	6,983
Total, Part I	1,17,828	12,928	1,08,935	1,01,389	48,459	2,88,733	22,583
<i>Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.</i>							
Cantonment Magistrates	1,07,438	1,36,409	2,50,306	2,05,646	1,74,912	87,568	1,99,464
TOTAL	2,25,316	1,49,337	3,59,241	3,07,035	2,23,371	3,76,301	2,22,047
GRANT 19.							
REWARDS FOR MILITARY SERVICES.							
<i>Under Control of Army Head Quarters, etc.</i>							
British Army	51	220	630	375	510	75	...
Indian Army	33,415	33,689	1,39,974	35,976	36,315	14,157	22,051
Decorations and Medals . . . . .	...	8	...	70	4,88,113	...	4
TOTAL	23,466	33,917	1,40,604	36,421	5,24,938	14,232	22,055
GRANT 20.							
PENSIONS.							
<i>Under control of Army Head Quarters, etc.</i>							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	60,520	1,63,553	1,71,019	9,39,627	2,91,315	39,546	64,864
Retired, Wound and Invalid Pensions and Gratuities to Indians	6,63,567	33,46,958	50,62,863	8,70,486	28,22,616	4,63,974	14,09,593
Family Pensions and Compassionate Allowances to Europeans	2,562	19,502	30,827	41,705	68,924	20,049	32,684
Departmental Pensions	15,941	76,556	1,63,279	88,341	5,65,165	17,573	43,676
TOTAL	7,42,590	36,11,569	54,27,988	19,40,162	37,58,020	5,41,142	15,50,822
UNADJUSTED EXPENDITURE.							
Issues to Military Department not brought to account . . . . .	...	...	...	...	...	...	...
Unadjusted Expenditure charged to Advances . . . . .	...	...	...	...	...	...	...
Transfers between Military Divisions . . . . .	...	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...	...
TOTAL EXPENDITURE EXCLUDING UNADJUSTED EXPENDITURE	2,95,85,050	4,92,56,596	5,13,33,548	3,45,87,052	3,70,18,298	4,36,31,264	2,37,03,544
UNADJUSTED EXPENDITURE . . . . .	...	...	...	...	...	...	...

for the Year ended 31st March 1921.—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Aden Brigado.	Supply Circle.	Field Controller, Lahore.	Royal Air Force.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54,380	28,900	23,920	22,000	...	...	5,000	...	...	4,97,866
5,770	192	—377	40	...	...	1,893	...	...	3,44,707
60,150	29,092	23,543	22,040	...	...	6,893	...	...	8,42,573
2,38,866	80,404	45,179	4,870	...	...	33,627	...	2,037	15,66,776
2,99,016	1,09,496	68,722	26,910	...	...	40,520	...	2,037	24,09,349
1,300	...	150	...	...	...	300	...	2,297	5,908
58,045	11,254	2,520	4,365	2,079	...	7,614	...	502	4,01,956
12	...	...	...	...	...	...	...	—1,03,672	3,84,535
59,337	11,234	2,670	4,365	2,079	...	7,914	...	—1,00,873	7,92,399
CHARGES IN ENGLAND: Secretary of State— Cost of Medals									£1
									CONVERTED INTO RUPEES AT £1=Rs. 10
									TOTAL Rs. 6
3,72,606	4,08,072	99,948	2,878	375	...	6,870	...	—1,074	7,92,405
16,16,418	24,35,262	1,43,771	2,09,351	2,679	...	12,860	...	4,738	26,25,119
90,539	1,14,779	24,724	...	...	1,99,419	...	...	191	1,90,55,141
1,75,219	1,77,613	32,700	712	1,985	...	18	...	3,24,621	6,65,905
21,54,782	31,33,726	3,01,143	3,01,941	5,039	1,99,419	19,718	...	3,28,476	16,73,402
CHARGES IN ENGLAND: Secretary of State— Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India : For the year 1920-21 Add—Payment for the years 1919-20 and 1920-21 on account of increased pension rates Less—Refund in respect of over-payments for the years 1897-98 to 1904-05									£ 946,073 70,000 1,016,073 7,833
Pay of Non-effective Colonels of Royal Artillery Pay and Pensions of Non-effective and Retired Officers of the Indian Service Compassionate Allowances of Officers removed from the Service, etc. Pensions of Non-Commissioned Officers and men Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty Pensions of Widows and Families of Officers, etc., of the Indian Service Gratnities to the Widows and Families of Officers killed in action Indian Military Service Family Pensions Gratnities									1,008,240 3,940 1,776,677 1,811 2,481 118,668 82,184 4,657 187,389 107
TOTAL CHARGES IN ENGLAND									3,186,144
TOTAL ENGLAND CONVERTED INTO RUPEES AT £1=Rs. 10									3,18,61,439
									TOTAL 5,68,81,006
...	...	...	...	...	...	...	...	...	—6,55,972
...	...	...	...	...	...	...	...	...	+41,86,043
...	...	...	...	...	...	...	...	...	+15,478
...	...	...	...	...	...	...	...	...	+35,45,549
3,311,063	1,97,74,200	1,22,40,353	73,93,664	25,85,710	6,80,05,493	2,94,01,410	1,45,34,331	24,09,99,002	70,01,64,568
...	...	...	...	...	...	...	...	...	35,45,549
TOTAL ARMY CHARGES IN INDIA									70,37,10,117
TOTAL ARMY CHARGES IN ENGLAND £10,919,382 CONVERTED INTO RUPEES AT £1=Rs. 10									10,91,93,817
GRAND TOTAL									81,29,03,934

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1921.

EFFECTIVE SERVICES.																	Rs.
IMPERIAL—INDIA, GENERAL.																	
Dockyard Services and Supplies	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	21,90,476
Hire of Vessels	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	47,47,948
Sale-proceeds of Vessels and Stores	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	9,07,412
Miscellaneous—Other items	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	92,701
Total Rs.																	79,38,537
NON-EFFECTIVE SERVICES.																	
Pensions	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	18,231
Total																	79,56,768

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1921.

EFFECTIVE SERVICES.		Salaries and Establishments.	Contingencies.	TOTAL.
IMPERIAL—INDIA, GENERAL.				
GENERAL SUPERVISION AND ACCOUNTS.		Rs.	Rs.	Rs.
Naval Commander-in-Chief, India Station		8,483	...	8,483
Director and Captain Superintendent of the Royal Indian Marine		1,50,842	24,207	
Marine Audit Establishment		1,16,532	18,873	
TOTAL GENERAL SUPERVISION AND ACCOUNTS		2,66,874	43,080	3,09,954
				3,18,387
MARINE SURVEY DEPARTMENT.				
Scientific Officers		39,255	...	
Office Establishment		7,026	2,211	
TOTAL MARINE SURVEY DEPARTMENT		46,281	2,211	48,492
MISCELLANEOUS SHORE ESTABLISHMENTS.				
Perim Light-house		5,357	4,261	
Miscellaneous		20,193	...	
TOTAL MISCELLANEOUS SHORE ESTABLISHMENTS		25,550	14,261	29,811
DOCKYARDS.		Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments		13,193	39,618	
Constructor's Department		8,230	32,700	
Factory Branch		34,732	63,443	
Assistant Constructor's Branch		10,221	43,256	
Store-Keeper's Department		41,963	1,07,725	
Cashier's Office		10,415	20,296	
Dockyard Dispensary		3,380	8,472	
Wages of Artificers and Labourers		—47,563	2,65,550	
Accountant's Office		13,738	14,795	
Miscellaneous		7,791	42,929	
TOTAL DOCKYARDS		96,150	6,38,784	7,34,934

Gross Tonnage.	Indicated Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
5,018	7,249	"Northbrook"		1,55,609
1,524	2,200	"Dallhousie"		94,879
6,315	10,190	"Dufferin"		1,66,603
1,259	2,020	"Lawrence"		70,820
960	2,025	"Minto"		66,113
5,467	9,366	"Hardinge" New		2,35,931
1,125	2,157	"Mayo"		32,132
1,316	1,277	Cannington Lawrence (old)		42,596
2,100	2,422	Clive		63,118
		Contingencies		12,736
		Inland Steamers and Flats.		
270	360	"Sladen,"		24,495
172	250	"Bhamo"		17,026
		Contingencies		2,282
		Marine Survey.		
300	486	"Palinurus"		15,594
1,014	1,500	"Investigator"		47,682
		Contingencies		483
33	67	Vessels in Ordinary Bombay		4,580
569	...	Hulk "Qnangtung"		3,408
400	...	Flat "Ganges"		1,001
		Carried forward		10,57,438
				11,31,624

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1921—concluded.

	Brought forward	Rs.	Rs. 11,31,624
IMPERIAL CHARGES:—INDIA, GENERAL—continued.			10,57,438
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—concl'd.			
Contingencies		62	
Vessels employed on Military Service and Special Defences at—			
Aden	Rs. 13,456		
Bombay	" 41,082		
Calcutta	" 23,499		
Karachi	" 16,805		
Rangoon	" 14,726		
	1,12,571		
Contingencies	3,713		1,16,346
Yard Craft Establishment.			
Yard Craft, Bombay	1,45,291		
Ditto, Calcutta	6,348		
Contingencies	...		2,05,639
General Duty and Leave Allowances	81,570		
Contingencies	6,933		88,603
Additional Establishment for " Patriek Stewart	...		8
Allowances to Royal Indian Marine Officers Serving with the vessels of the Royal Navy	...		3,24,558
			80,425
Shore Allowances	...		18,78,017
CHARGES IN ENGLAND—			
Secretary of State—			
Royal Indian Marine Furlough Pay	£ 34,003	...	3,40,633
CONVERTED INTO Rs. AT £1=Rs. 10			22,13,650
TOTAL SALARIES AND ALLOWANCES, ETC.			
VICTUALLING OF OFFICERS AND MEN AFLOAT.			
Purchase of Provisions for Europeans and Indians	7,21,401		
Allowances in lieu of Provisions	1,34,139		
Purchase of water for Royal Indian Marine vessels	1,56,696		
TOTAL VICTUALLING OF OFFICERS AND MEN AFLOAT			10,12,236
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR, AND OUTFIT OF SHIPS AND VESSELS.			
Stores purchased monthly	—2,53,733		
(A) Marine Stores and Coal for the Royal Indian Marine	32,73,858		
(B) Do. do. Local Governments and other Departments	13,11,134		
(C) Do. do. the Royal Navy	2,10,587		
Deduct—Debits to Local Governments, other Departments, and the Royal Navy	15,21,721		
			29,90,125
CHARGES IN ENGLAND:			
Stores for India—			
Coal	£ 163,860	£ 175	£ 175
Miscellaneous	163,860	237,119	400,979
	163,860	237,294	401,154
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10			40,11,544
TOTAL PURCHASE OF MARINE STORES, ETC.			70,01,669
PURCHASE AND HIRE OF SHIPS AND VESSELS.			
Purchase of Ships and Vessels	25,000		
Hire of Ships and Vessels	818		
TOTAL PURCHASE AND HIRE OF SHIPS, ETC.			25,818
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	1,02,954		
Passage and Conveyance of Officers and Men	93,729		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine ships and vessels at out-stations	6,43,695		
Allowances to Marine Officers for passing in Oriental languages	5,516		
Freight on Europe Stores	10,044		
Miscellaneous	3,33,383		
			11,89,321
CHARGES IN ENGLAND:			
Secretary of State—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	£ 100,000		
Miscellaneous expenditure	119		
	£100,119		
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10			10,01,169
TOTAL MISCELLANEOUS			21,90,510
NON-EFFECTIVE SERVICES.			
Pensions			93,039
CHARGES IN ENGLAND—			
Secretary of State—			
Royal Indian Marine Retired Pay	£ 37,162		
Indian Navy Retired Pay	990		
	38,162		
TOTAL ENGLAND CONVERTED INTO Rs. AT £1=Rs. 10			3,81,517
TOTAL NON-EFFECTIVE SERVICES			4,74,556
TOTAL CHARGES IN INDIA			83,27,180
TOTAL CHARGES IN ENGLAND			57,34,883
TOTAL MARINE CHARGES			1,40,55,063

No. 69.—ABSTRACT ACCOUNT OF MILITARY WORKS RECEIPTS during the Year 1920-21.

HEADS OF REVENUE.	No. of Items.	Director-General of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Hajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	TOTAL.	Controller of War Accounts.	GRAND TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																	
Rents of buildings .	1	8,04,616	16,107	54	423	72	1,760	2,162	...	93,093	523	..	486	3,930	9,29,253	..	9,29,255
" furniture .	1a	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sales of buildings .	2	20,363	..	..	16,191	..	..	..	1,553	600	..	..	..	..	38,715	..	38,715
" barrack furniture .	3	73,557	..	..	163	..	..	109	..	4,173	..	..	134	3	81,079	..	81,079
" tools and plant .	4	29,763	102	..	..	..	..	..	..	..	..	..	..	..	29,865	..	29,865
" produce .	5	12,663	..	..	200	..	1,550	..	121	..	6	17	..	..	14,537	..	14,537
" old materials .	6	35,014	4,404	223	16	2.0	..	19	..	1,970	..	..	3	32	41,953	..	41,953
Value of materials received from old buildings	7	47,069	..	..	..	..	..	..	..	..	..	..	..	..	47,069	..	47,069
Unclaimed deposits .	8	1,370	8	..	..	..	..	..	..	135	..	..	..	..	1,513	..	1,513
Fines, refunds and miscellaneous.	9	95,105	12,113	..	17,335	4	..	80	267	1,142	..	..	14	31	1,26,141	..	1,26,141
Recoveries of advances made in England.	10	3,807	..	..	..	..	..	..	..	..	..	..	..	..	3,807	..	3,807
Recoveries on account of electric installations.	11	1,21,372	7,241	..	..	..	..	..	..	892	..	..	..	..	1,31,523	—233	1,31,362
Recoveries on account of water-supply.	12	2,30,201	1,970	..	..	..	..	..	..	3,122	..	..	..	..	2,35,296	..	2,35,296
TOTAL		11,85,638	41,955	253	31,527	503	3,329	2,769	1,944	1,11,117	529	17	637	4,046	12,56,687	—233	12,56,454

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY WORKS during the Year 1920-21.

HEADS OF EXPENDITURE.	Director-General of Military Works.	Dolhi Province.	Madras (for Org only).	Bombay.	Bengal.	Port Blair.	United Provinces of Agra and Oudh.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Bihar.	Central India.	Assam.	Total.	Controller of War Accounts.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																	
New Works (70A)	5,52,14,266	7,93,024	438	47,818	5,433	3,638	6,181	23,528	48,618	1,70,428	729	1,973	3,907	13,485	3,63,34,414	...	3,63,34,414
Repairs (70B)	97,02,776	2,14,904	127	82,971	43,998	2,584	13,465	37,519	29,998	3,36,301	9,280	4,966	11,939	45,361	1,05,95,889	...	1,05,95,889
Establishment	78,45,023	72,938	243	20,096	10,086	1,400	4,459	10,829	11,661	1,08,823	2,199	1,484	2,740	17,225	76,09,156	7,478	76,16,634
Tools and Plant	4,96,520	39,831	60	4,908	738	93	623	1,260	1,796	7,592	153	367	287	2,020	5,56,347	...	5,56,347
Suspense	—88,27,145	—1,33,537	...	...	...	...	...	...	...	...	...	...	...	...	—39,60,732	...	—39,60,732
Works Battalion	23,05,316	...	...	...	...	...	...	...	...	...	...	...	...	...	23,05,316	...	23,05,316
Barrack furniture, including repairs and establishment	13,39,973	...	...	7,555	...	471	...	6,315	...	67,807	...	...	942	323	19,16,886	...	19,16,886
TOTAL	5,31,31,228	9,88,010	366	1,63,438	60,195	8,186	24,728	79,451	92,073	6,90,451	12,361	8,740	19,635	78,414	5,53,57,776	7,478	5,53,65,254
Deduct—Outlay in England	12,65,592	47	...	...	...	...	...	6,220	...	...	...	...	...	...	12,72,559	...	12,72,559
Net India Military Works	5,18,65,636	9,87,963	366	1,63,438	60,107	8,186	24,728	73,231	92,073	6,90,451	12,261	8,740	19,635	78,414	5,40,85,217	7,478	5,40,92,695
					66,381		97,259					28,375					
CHARGES IN ENGLAND:																	
Stores for India																	
Total.																	
£																	
59,991																	
£																	
127,256																	

L.—Military Receipts and Services.

No. 70A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage, and Water-supply.	Electric and Mechanical Installations for Lighting and pumping.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renovals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	Grand Total.	Deduct—Outlay from contributions.	Net Total.
<i>Under control of the Director-General, Military Works—</i>																				
Director-General	77,08,462	28,90,804	3,92,352	25,59,540	...	20,90,727	1,11,61,956	12,70,601	40,27,802	3,34,938	15,90,431	85,520	-10,12,373	1,490	19,693	13,094	...	3,57,30,043	5,15,787	3,52,14,256
Delhi Province	2,14,040	10,621	2,50,318	2,02,670	...	96,180	10,415	...	...	...	780	...	...	...	...	...	...	7,93,924	...	7,93,924
Codrg.	...	...	...	...	...	...	...	436	...	...	...	...	...	...	...	...	...	436	...	...
Bombay	17,162	585	151	4,426	...	...	...	14,244	...	...	...	...	11,250	...	...	...	...	47,818	...	47,818
Bengal	...	...	...	2,556	...	...	...	...	...	...	2,878	...	...	...	...	...	...	5,433	...	5,433
Port Blair	1,736	1,856	...	43	...	...	3	...	...	...	...	...	...	...	...	...	...	3,638	...	3,638
United Provinces of Agra and Oudh	...	1,517	113	1,800	...	...	1,169	...	1,582	...	...	...	...	...	...	...	...	6,181	...	6,181
Rajputana	21,000	1,225	...	583	...	...	8,713	...	...	...	721	...	...	...	...	...	...	32,241	8,713	23,528
Punjab	...	...	...	...	...	...	39,854	...	1,434	...	...	8,494	...	2,018	...	...	...	51,860	3,242	48,618
Burma	72,234	52,363	5,049	31,093	...	7,272	496	...	-79	1,101	...	...	...	...	...	...	...	1,70,428	...	1,70,428
Bihar and Orissa	...	...	...	...	...	...	...	...	...	9	...	...	...	720	...	...	...	729	...	729
Central Provinces and Berar	1,662	161	...	...	...	...	150	...	...	...	...	...	...	...	...	...	...	1,973	...	1,973
Central India	907	3,060	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,967	...	3,967
Assam	...	1,478	...	11,920	...	...	93	-6	...	...	...	...	...	...	...	...	...	13,485	...	13,485
TOTAL	80,32,203	29,63,670	6,54,983	28,15,428	...	21,91,170	1,12,23,849	12,85,276	60,30,799	36,048	15,91,810	94,020	-10,01,123	4,228	19,693	13,094	...	3,68,62,156	5,27,742	3,63,34,414

No. 70B.—CLASSIFIED ABSTRACT OF EXPENDITURE FROM IMPERIAL FUNDS ON MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation for British Troops.	Buildings for accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical Installations for Lighting and pumpkin-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	Deduct—Outlay from contributions.	Rs.	Net Total.
<i>Under control of the Director General, Military Works—</i>																				
Director-General	14,52,124	8,61,380	2,31,409	30,38,109	10,38,480	6,36,644	1,74,584	11,31,785	2,51,208	2,59,168	66,644	79,340	10,15,758	3,300	2,892	..	1,02,45,614	4,82,838	97,62,776	
Delhi Province	26,781	20,376	10,317	76,076	67,807	5,215	1,898	1,352	..	3,150	..	..	1,432	..	..	..	2,14,904	..	2,14,904	
Coorg	..	..	..	..	..	127	..	..	..	..	..	..	..	..	..	..	127	..	..	127
Bombay	14,490	13,425	..	47,673	..	129	156	2,873	1,147	..	..	1,012	2,063	..	..	..	82,971	..	82,971	
Bengal	..	726	845	3,343	..	4,023	..	2,320	..	26,912	..	..	5,271	..	..	..	43,940	..	43,933	
Port Blair.	1,981	..	603	..	..	..	..	..	..	..	..	..	..	..	..	..	2,584	..	2,584	
United Provinces of Agra and Oudh	3,053	6,874	..	1,628	..	470	465	1,178	..	..	..	..	370	..	..	..	14,038	573	13,465	
Rajputana	11,666	11,821	2,856	4,105	..	2,319	..	..	62	1,308	..	..	2,987	..	..	..	37,519	..	37,519	
Punjab	..	..	..	..	..	..	..	13,014	..	403	16,581	..	..	..	..	..	29,998	..	29,998	
Burma	59,764	49,369	40,476	1,31,179	2,065	12,590	..	1,754	28,769	..	..	..	9,835	..	..	..	3,36,301	..	3,36,301	
Bihar and Orissa	..	..	..	..	..	..	..	..	4,196	..	..	..	5,084	..	..	..	9,250	..	9,250	
Central Provinces and Berar.	501	..	..	609	..	3,856	..	..	..	..	..	..	..	..	..	..	4,966	..	4,966	
Central India	4,644	3,359	589	1,826	..	30	..	..	..	..	..	..	1,251	..	..	..	11,639	..	11,639	
Assam	..	22,811	..	15,605	..	1,323	1,790	78	12	517	..	..	3,225	..	..	..	45,361	..	45,361	
TOTAL	15,75,004	9,90,641	2,90,595	33,20,156	11,08,361	6,66,626	1,78,893	11,54,834	2,85,394	2,91,953	83,225	80,352	10,47,276	3,300	2,692	..	1,10,79,302	4,83,413	1,05,95,889	

L.—Military Receipts and Services.

GOVERNMENT OF INDIA:
FINANCE AND REVENUE ACCOUNTS,
1920-21.

Section M.—Provincial Surpluses and Deficits:

Expenditure Rs. 86,68,098.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—		Rs.	Rs.	
		Net Contribution to Provincial	270	2,28,77,479	...	...
	72	Provincial Balances, Surpluses and Deficits.	271	21,17,41,106	...	86,68,098
TOTAL					...	86,68,098

M.—Provincial Adjustments.

No. 71.—ACCOUNT OF CONTRIBUTION BETWEEN IMPERIAL AND PROVINCIAL REVENUES during the year 1920-21.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in force in order to provide for excess or deficiency of assigned Revenue as compared with assigned Expenditure .	—21,43,000	—0,38,000	—7,23,000	—19,76,000	—4,86,000	+12,90,000	—2,39,000	+21,40,000	+6,89,000	—14,10,000
Special Contribution—										
In consequence of subsequent modifications of the provincial Settlements	+17,51,530	+58,484	+27,19,492	+39,41,808	+21,59,829	—45,999	+31,64,715	+3,50,935	+59,367	+1,41,53,941
In consequence of the revised scheme of Taxation .	—14,90,500	—1,06,31,000	—92,95,957	—5,75,000	+3,75,000	—32,10,000	—1,72,000	—4,95,000	—57,842	—2,55,68,039
For Police Reforms . . . . .	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
For increase of Expenditure on account of Education	+28,50,000	+21,30,000	+41,81,000	+22,89,000	+12,78,000	+11,22,000	+18,35,500	+9,24,000	+5,97,500	+1,72,07,000
For increase of Expenditure on Sanitation . . .	+6,35,466	+6,20,000	+5,58,200	+6,87,312	+4,21,672	+3,30,480	+3,33,133	+3,00,000	+50,000	+30,36,263
Special grants in aid of Educational, Sanitary, Public Works and Miscellaneous Expenditure .	+8,26,038	+23,16,760	+4,29,041	+10,66,478	+14,84,103	+11,98,209	+9,37,441	+21,64,716	+17,38,538	+1,21,61,374
In aid of Provincial Resources generally . . .	...	...	...	...	...	+15,11,000	...	...	...	+15,11,000
In adjustment of Inter-provincial transactions .	...	...	—2,26,379	...	...	...	+3,46,580	+5,000	—1,25,201	...
Total Special Contributions .	+45,66,534	—51,80,786	—16,94,603	+77,86,398	+57,18,664	+9,05,690	+64,45,369	+34,23,651	+22,02,562	+2,42,93,479
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+24,23,534	—61,18,786	—23,62,603	+58,16,398	+62,04,664	+21,95,690	+62,03,369	+55,63,651	+29,51,562	+2,28,77,479

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1921.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	Total.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES.		PROVINCIAL DEFICITS.
	Ra.	Ra.	Ra.	Ra.	Ra.	Increase of Balance.	Ra.	Decrease of Balance.
Madras	2,05,92,771	9,86,42,640	11,92,35,411	11,33,57,007	58,78,404	...	1,47,14,367	Ra.
Bombay	4,43,94,703	20,99,97,562	25,43,92,265	22,37,84,555	3,06,27,710	...	1,37,66,993	(a)
Bengal	4,19,97,677	8,63,85,547	12,83,83,224	9,22,97,855	3,60,85,369	...	59,12,908	
United Provinces of Agra and Oudh	2,20,87,355	8,62,74,495	10,83,61,850	9,94,76,117	88,86,733	...	1,32,00,622	
Punjab	2,59,64,407	6,83,02,691	9,42,67,098	7,49,82,813	1,92,84,285	...	66,80,122	
Burma	1,43,07,482	15,06,95,472	17,40,02,954	8,30,60,982	9,10,01,992	7,66,34,510	...	...
Bihar and Orissa	1,46,42,558	3,72,25,016	5,18,67,604	4,18,16,046	1,00,51,558	...	45,91,000	
Central Provinces and Berar	1,33,18,027	3,39,74,071	4,72,92,098	4,21,89,418	51,02,680	...	82,15,347	
Assam	57,08,028	1,89,18,942	2,46,26,970	1,98,04,595	48,22,375	...	8,85,653	
TOTAL	20,30,73,008	79,94,16,466	1,00,24,89,474	79,07,45,368	21,17,41,106	7,66,34,510	6,79,66,412	
						Net Provincial Surplus		
						86,68,098		

(a) Includes receipts from the Bombay Development Loan and connected transactions shown under Capital and Debt Sections of the Accounts. Excluding these figures, the Provincial Deficit in Bombay works up to Rs. 1,35,34,997 as shown in Accounts Nos. 8 and 10.

(b) Differs from last year's closing balance for corrections since made.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1920-21.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts, Rs. 2,77,151. Disbursements, Rs. 29,03,15,778.

MAJOR HEADS.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
		<i>A.—Railway.</i>		Rs.	Rs.	Rs.
Capital Expenditure on Railways not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	274	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended	275	...	...	...
" "	73B	of "20-21 " " summary to end	277	...	...	...
" "	74	State Railways—Construction	281	...	...	25,88,88,911
Account of capital contributed by Companies and Indian States towards outlay on State Railways.	74A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Fund	282	...	...	57,16,214
Redemption of Liabilities.	74B	Statement of liability involved in the purchase by the State of the capital of old guaranteed companies	285	...	...	...
		<i>B.—Irrigation.</i>				
Capital Expenditure on Irrigation Works not charged to Revenue.	75	Summary of Capital Expenditure on Irrigation Works and distribution by Provinces	286	69,91,66,234	...	...
	76	Irrigation works construction	290	...	...	66,83,195
		<i>C.—Initial Expenditure on new Capital at Delhi.</i>				
Initial Expenditure on new Capital at Delhi.	77	Initial expenditure on new capital at Delhi	291	...	...	1,25,75,011
	77A	Buildings	292	41,62,072	...	...
	77B	Communication	292	3,36,741	...	...
	77C	Miscellaneous Public Improvements	292	2,54,748	...	...
	77D	Irrigation	293	5,44,072	...	...
	77E	Sanitation	293	12,99,088	...	...
	77F	Miscellaneous	293	7,23,229	...	...
	77G	Maintenance during construction	293	7,50,051	...	...
		<i>D.—Bombay Development Scheme.</i>				
Bombay Development Scheme.	78	Receipts	294	...	2,77,151	...
	78A	Expenditure	295	...	...	64,52,447
		<i>General Public Works Statements.</i>				
	79 and 79A	Details of Expenditure on Establishment. Charges for Establishment and the percentage it bears to the outlay on works and repairs	307	...	...	...
	80	Details and distribution of Expenditure on Tools and Plants	311	...	...	...
TOTAL Rs.					2,77,151	29,03,15,778

N.—Ry., Irrn. and other Capl. not charged to Revenues.

[Old accounts, 73, 79 and 79A].

No. 73.—SUMMARY of CAPITAL EXPENDITURE on STATE RAILWAYS.

This statement is a summary of the Capital expenditure on the construction and purchase of Railways year by year from the commencement, under the several heads of expenditure exhibited in Account No. 74. It needs no further explanation.

Years.	EXPENDITURE NOT CHARGED TO REVENUE AS NOW PROVIDED FOR IN THE RAILWAY PROGRAMME.			Expenditure charged to Famine relief and Insurance. (Acct No. 48.)	Expenditure provided from Imperial and Provin- cial revenues. (Accounts Nos. 50 and 64.)	Total Construction Expendi- ture.	Liabilities invol ed in the purchase of Railways. (Account No 74-B.) Converted into Rs. at £1 = Rs 10.	Grand Total Capital at Charge.	REMARKS.
	Direct Government outlay.	From Capital contributed by Companies and Indian States. (Acct No. 74 A).	Total.						
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Prior to 1876-77	13,36,08,565	...	12,36,08,565	...	...	12,36,08,565	...	12,36,08,565	(a) Include
1876-77	2,99,56,065	...	2,09,56,065	...	77,648	3,00,33,708	...	3,00,33,708	figures
1877-78	4,18,11,105	...	4,18,11,105	...	2,79,600	4,20,00,705	...	4,20,00,705	of cap- ital outlay
1878-79	3,63,02,010	...	3,63,02,010	...	68,010	3,63,70,020	...	3,63,70,020	and of cap- ital raised by M
1879-80	3,37,59,235	...	3,37,59,255	...	1,39,76,130	4,77,35,385	57,20,00,000	41,97,35,385	S. M. Railway prior to 189
1880-81	3,07,60,666	...	3,07,60,666	...	2,45,42,220	5,53,02,886	-6,08,039	5,46,96,856	04.
1881-82	2,28,45,030	...	2,28,45,930	68,24,025	37,82,475	8,34,52,430	-1,09,800	3,33,42,630	(b) Include
1882-83	2,03,91,945	...	2,03,91,945	-13,31,280	22,44,165	2,23,05,630	-67,000	2,23,38,630	Mysore, Sta
1883-84	3,09,70,905	...	3,09,70,905	64,92,480	10,65,135	3,85,28,520	-56,250	3,84,72,270	Railway tran
1884-85	3,52,61,550	...	3,52,61,550	94,64,565	26,35,005	4,73,61,120	4,33,34,270	9,00,45,390	action prior t
1885-86	4,71,28,290	...	4,71,28,290	58,00,005	63,20,550	5,93,8,845	-6,38,110	5,87,00,735	1903-04
1886-87	5,14,66,635	...	5,14,66,635	19,99,995	18,30,765	5,52,97,395	13,83,78,110	19,36,75,505	of which the di
1887-88	-15,77,069	5,18,83,517	5,03,06,448	...	8,00,460	5,11,15,908	-18,17,400	4,92,98,508	tribution f
1888-89	3,59,98,822	66,52,049	4,26,50,871	...	2,24,010	4,28,74,851	-18,74,900	4,09,99,951	previous year
1889-90	4,39,25,394	39,585	4,39,64,979	...	49,725	4,40,14,702	10,14,59,470	14,54,74,174	is not availab
1890-91	4,15,34,628	...	4,15,34,628	...	-11,730	4,15,22,898	5,49,44,141	9,64,67,038	
1891-92	3,68,03,716	...	3,68,03,716	48,47,955	16,32,330	4,32,84,001	-20,61,230	4,12,22,771	
1892-93	3,89,57,184	54,50,935	4,44,08,119	98,44,680	33,94,860	5,76,47,659	-21,26,330	5,55,18,329	
1893-94	(a) 5,47,77,956	(a) 6,27,31,184	(a) 11,75,09,140	1,06,09,543	7,39,020	12,83,57,705	-21,99,770	12,61,57,935	
1894-95	4,01,57,396	81,00,080	4,82,57,476	55,68,675	1,06,095	5,40,23,246	-22,73,450	5,17,48,796	
1895-96	3,69,28,108	1,36,24,237	5,05,52,405	52,98,675	76,605	5,59,27,685	-23,08,060	5,36,19,625	
1896-97	2,20,70,228	5,49,01,685	7,69,71,913	...	1,27,500	7,70,99,413	-23,76,800	7,47,22,613	
1897-98	5,14,71,579	2,85,40,357	8,05,11,936	...	37,025	8,05,49,831	-24,75,820	7,80,74,011	
1898-99	6,32,01,813	75,03,123	7,07,04,936	69,03,525	14,535	7,76,22,996	-26,17,360	7,50,05,636	
1899-00	5,67,96,485	2,19,04,310	7,87,00,795	...	35,840	7,87,36,135	-27,08,850	7,60,32,285	
1900-01	3,25,41,914	4,10,34,647	7,35,76,561	...	-7,81,020	7,27,95,541	41,15,95,790	48,43,91,331	
1901-02	4,90,34,842	2,90,86,769	7,81,21,611	...	-10,00,635	7,71,20,966	-62,88,950	7,08,32,016	
1902-03	5,46,73,762	3,84,98,856	9,31,72,108	24,375	8,19,885	9,40,16,368	-64,96,750	8,75,19,618	
1903-04	(b) 8,97,14,705	(b) 1,63,73,893	(b) 10,60,88,598	14,49,075	3,93,260	10,79,35,923	-67,45,340	10,11,90,583	
1904-05	7,57,13,475	2,93,64,540	10,50,78,015	17,37,180	93,750	10,69,08,545	-69,79,080	9,99,29,865	
1905-06	13,02,21,570	2,48,74,005	15,50,95,575	8,29,170	1,07,925	15,60,32,670	14,26,08,690	29,86,41,360	
1906-07	14,08,76,385	-17,760	14,08,58,625	51,630	48,540	14,09,58,795	-74,63,790	13,34,95,005	
1907-08	12,51,51,786	3,15,67,867	15,67,19,653	98,415	-29,69,625	15,38,48,443	1,36,75,170	16,75,23,613	
1908-09	6,92,58,825	7,94,22,495	14,86,81,320	1,053	6,225	14,86,68,598	11,94,08,700	26,80,97,298	
1909-10	8,37,20,420	3,70,97,590	12,08,27,010	1,80,225	18,690	12,10,25,025	-92,91,700	11,17,31,225	
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	4,93,71,190	20,32,41,985	
1911-12	11,93,19,630	...	11,93,19,630	6,64,125	12,540	11,99,96,295	-1,00,14,520	10,99,81,775	
1912-13	14,08,16,745	76,21,995	14,84,38,740	6,21,165	63,990	14,91,23,895	-1,03,63,660	13,82,60,235	
1913-14	11,13,00,388	7,18,11,825	18,31,12,213	1,38,640	21,210	18,32,62,063	-1,11,67,130	17,20,94,933	
1914-15	11,80,41,396	5,98,88,695	17,29,30,091	-19,665	6,885	17,29,17,311	-1,17,62,380	16,11,55,031	
1915-16	1,99,42,956	4,79,35,690	6,78,78,646	-2,895	18,945	6,78,94,696	-1,00,70,230	5,78,15,466	
1916-17	2,98,05,445	-1,25,000	2,96,80,485	-7,140	33,060	2,97,06,405	-1,35,64,480	1,61,41,925	
1917-18	5,88,72,474	-2,14,74,256	3,73,98,218	-300	-11,493	3,73,86,425	-1,54,87,020	2,18,99,405	
1918-19	8,05,75,044	-1,99,30,074	6,06,44,970	-285	80,642	6,07,25,327	-1,41,02,390	4,66,22,937	
1919-20	14,56,82,828	-57,08,050	14,29,73,778	...	1,04,240	14,30,78,127	-1,45,01,410	12,84,86,617	
1920-21	26,46,05,125	-57,16,214	25,88,88,911	-60,841	19,68,447	26,07,96,517	-1,64,12,400	24,43,84,117	
TOTAL	3,08,25,79,241	75,73,51,235	3,83,99,30,476	7,86,60,197	6,42,00,568	3,98,27,01,231	1,24,91,47,210	5,23,10,38,471	

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1920-21.

Amount specifically provided.		Expenditure.	
	Rs.		Rs.
Capital Receipts from Railway Companies (Account No. 74A)	—57,16,214	State Railways including State Lines worked by Companies (see Account No. 73)	26,07,96,517
Appropriation from Famine Grant for avoidance of Debt	64,26,110		
Appropriation from Famine Grant for Protective Railways	—60,841		
Appropriation from Revenue for Railways (Account No. 64)	19,68,447		
Excess over amount specifically provided (see below)	25,81,79,015		
TOTAL	26,07,96,517	TOTAL	26,07,96,517

NOTE.—The excess of expenditure is accounted for as follows :—

	Rs.	Rs.
(a) Loans issued in India	29,75,72,800	
(b) Cash balance reduced	17,42,78,673	
(c) Net receipts under Debt, Deposits, etc., other than items included above	6,56,71,024	53,75,22,497
Deduct—		
(d) Excess of expenditure (charged to revenue) over Revenue	26,00,85,276	
(e) Capital expenditure not charged to Revenue on Works other than Railways	1,92,58,206	
		27,93,43,482
Total, see above		25,81,79,015

No. 73B.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE ON RAILWAYS

(1) Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.							OTHER
	(2)* Loans for Railway purposes issued under the East India Loans Act. (Sterling converted into Rupees at ₹1 = Rs. 10.)	(3) Capital contributed by Com- panies and Indian States.	(4) Appro- priation from Famine Grant for Avoid- ance of Debt.	(5) Appropri- ation from Famine Grant for Protective Railways.	(6) Appropri- ation from Revenue for other Railways.	(7) Moiety of Profits on Rupee coinage.	(8) Total Resources specifically provided (Cols. 2 to 7).	(9) Revenue. Surplus (+ or Deficit—).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1905-06	12,08,91,460	2,48,74,005	76,83,930	8,29,170	1,07,925	...	15,48,86,490	3,13,77,810
1906-07	2,00,00,000	—17,760	49,85,745	51,630	48,540	...	2,50,68,155	2,38,40,100
1907-08	8,63,29,470	3,15,67,867	37,50,000	98,415	—29,69,625	1,68,54,060	13,56,30,187	45,09,225
1908-09	6,84,20,630	7,94,22,495	37,50,000	1,053	6,225	765	15,16,01,068	—5,60,65,650
1909-10	10,56,95,730	8,70,97,590	71,30,070	1,80,225	18,690	...	15,01,22,305	90,99,615
1910-11	6,72,48,200	3,44,14,170	90,16,425	5,53,425	11,925	...	11,12,44,145	5,90,44,305
1911-12	3,35,51,030	...	68,69,505	6,04,125	12,540	...	4,10,97,200	5,91,05,010
1912-13	3,00,00,000	76,21,995	51,48,045	6,21,165	63,990	...	4,34,55,195	4,66,14,510
1913-14 . . . . .	...	7,18,11,825	51,37,335	1,23,640	21,210	...	7,70,99,010	3,46,86,345
1914-15	3,25,00,000	5,98,88,695	33,01,725	—19,665	6,885	...	9,56,77,640	—2,67,79,050
1915-16	3,25,00,000	4,79,35,690	63,79,575	—2,895	18,945	...	8,68,31,315	—1,78,29,915
1916-17 . . . . .	...	—1,25,000	71,88,870	—7,140	33,060	...	70,89,790	11,21,72,550
1917-18 . . . . .	...	—2,14,74,256	97,77,090	—300	—11,493	...	—1,17,06,959	12,18,06,110
1918-19 . . . . .	...	—1,99,30,074	56,85,045	—285	80,642	...	—1,41,64,672	—5,73,06,135
1919-20 . . . . .	...	—57,09,050	...	...	1,04,249	...	—56,04,801	—23,65,23,635
1920-21 . . . . .	...	—57,16,214	64,26,110	—60,841	19,68,447	...	26,17,502	—26,00,85,276
TOTAL	59,71,36,420	34,16,61,978	9,22,29,470	30,36,722	—4,77,845	1,68,54,825	1,05,04,41,570	—15,28,30,281

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium is credited year of issue or by the provision from Revenues of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of ₹10,089,146 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this

(a) As the accounts for 1920-21 are framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the

and ANNUAL EXPENDITURE thereof from 1905-1906 to end of 1920-21.

RESOURCES.						CAPITAL EXPENDITURE ON RAILWAY.			(19)
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Loans issued in India.	Net Receipts under Debt Deposits and Advances, other than items shown separately.	Cash Balance reduced (+) or increased (-).	Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	Total "Other Resources" (columns 9 to 13)	Total Provision (columns 8 and 14).	On State Railways including Lines worked by Companies.	Discharge of Liabilities. (Sterling converted into Rupees at £1=Rs. 10.)	Purchase of Lines. (Sterling converted into Rupees at £1=Rs. 10.)	Total expenditure (columns 16 to 18).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,00,00,000	3,50,92,255	1,19,15,625	83,42,910	11,00,42,780	26,44,29,270	15,60,32,670	25,00,000	10,58,96,600	26,44,29,270
4,50,00,000	22,70,010	6,42,43,905	1,19,64,405	12,33,89,540	14,84,57,795	14,09,58,795	74,99,000	...	14,84,57,795
2,50,00,000	4,75,69,806	-3,98,27,445	1,26,85,830	2,45,65,256	16,01,95,443	15,38,48,413	63,47,000	...	16,01,95,443
2,00,00,000	6,80,53,465	-14,89,950	1,47,52,335	1,57,45,530	16,73,46,598	14,88,38,598	1,86,58,000	...	16,73,46,598
2,50,00,000	11,06,15,800	-14,12,32,560	1,57,85,235	-1,23,02,380	13,78,19,925	12,10,25,925	1,67,94,000	...	13,78,19,925
1,50,00,000	8,68,68,010	-5,45,43,375	1,80,58,320	8,83,05,650	19,95,49,795	15,38,70,795	2,31,79,000	2,25,00,000	19,95,49,795
2,00,00,000	5,57,11,045	-32,115	2,31,22,845	11,16,61,095	15,27,58,295	11,99,96,295	3,27,62,000	...	15,27,58,295
3,00,00,000	3,67,68,830	3,99,01,705	2,28,48,345	13,04,44,700	17,38,99,895	14,91,23,895	2,47,76,000	...	17,38,99,895
3,00,00,000	4,77,948	7,97,51,700	2,59,40,940	11,89,75,053	19,60,74,063	18,32,62,063	1,28,12,000	...	19,60,74,063
5,00,00,000	6,01,70,611	1,61,01,225	2,22,53,115	7,72,39,671	17,29,17,311	17,29,17,311	...	...	17,29,17,311
4,99,86,000	3,45,48,211	-3,19,02,510	1,71,63,405	1,76,33,381	10,44,69,696	6,78,94,696	3,65,75,000	...	10,44,69,696
6,73,00,200	-8,50,23,360	-2,79,87,075	1,13,45,700	5,51,16,615	6,22,06,405	2,97,06,405	3,25,00,000	...	6,22,06,405
...	1,61,23,044	-7,89,80,760	93,53,010	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
...	14,10,16,239	-9,82,380	78,87,725	7,48,89,993	6,07,25,327	6,07,25,327	...	...	6,07,25,327
21,28,52,200	3,43,52,021	9,55,07,382 ^(a)	74,99,940	14,86,82,823	14,30,78,027	14,30,78,027	...	...	14,30,78,027
29,75,72,800	6,56,71,024	17,42,75,673	1,92,58,206	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
12,77,11,200	76,02,79,519	10,47,30,045	24,82,12,266	1,39,16,69,217	2,44,21,10,787	2,09,93,12,187	21,44,02,000	12,83,96,600	2,44,21,10,787

^(a) Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged against Revenue in the loan or by being charged in the former case the nominal amount of the loan is entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction; no charge was made to Revenue on account of the difference between the issue and the purchase price.

1st March 1920 has been converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

ACCOUNT No. 74.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1920-21.

This is the main account working up to the Capital at Charge of each Railway on which the percentage of the return of net revenue receipts shown in Statement No. 51 (page 147) is calculated. It sets out in detail the Capital expended on the Construction of Railways from funds provided for in the Railway Programme, whether on the direct responsibility of Government or against Capital contributed by Companies and Indian States, and to this is added the expenditure separately met from the grants for Famine Relief and Insurance and from Imperial and Provincial Revenues working to the total Construction Expenditure on Railways.

2. Every year a programme of Capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on railways while paying off as much as possible of the unproductive debt out of revenue. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended in the early years on railways out of revenue.

5. A portion of the outlay on State Railways has been met from share Capital Debentures and Debenture Stock raised by the working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in Subsidiary Statement No. 74-A.

6. Another source of funds for Capital expenditure has been the Famine Insurance grant. From the Accounts for 1921-22, however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts.

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total Construction expenditure in order to arrive at the total Capital at Charge.

The manner in which Government has purchased the more important Railways is set forth in a Subsidiary Statement No. 74-B which gives details of the original liability, the amounts redeemed by Annuity and Sinking Fund payments during and to end of the year and the amounts undergoing redemption. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a Revenue nature, whilst the remaining portion as well as payments on account of Sinking Fund represent true cancellation of debt thus partake of a Capital

nature. In practice however the total payments on account of Annuity and Sinking Fund are met from current revenues, and this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true Capital at Charge.

No. 74.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Items.	EXPENDITURE DURING THE YEAR.			EXPENDITURE	
		Total Construction Outlay, during 1920-21.	Redemption of liabilities involved in the purchase of Railways. Columns 6 + 9 of Account 74-B. Sterling converted into Rupees at £1 = Rs. 10.	Grand Total.	EXPENDITURE NOT CHARGED TO PROVIDED IN THE	
					Direct Government outlay.	Capital contributed by Companies or Indian States, Column 13 of Account 74-A.
1		2	3	4	5	6
IMPERIAL.						
<i>State Railways worked by the State.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
Aden	1	3,64,301	...	3,64,301	9,89,909	...
New Capital Railway Works Delhi	2	3,34,058	...	3,34,058	3,34,058	...
Eastern Bengal	3	94,45,638	—5,21,460	89,24,178	34,62,57,829	...
No th-Western	4	2,91,33,841	—27,99,520	2,63,34,321	78,49,31,826	...
Nushki Extension	5	10,79,494	...	10,79,494	3,12,94,986	...
Khyber	6	9,23,248	...	9,23,248	9,23,248	...
Laki Fezu Tank	7	—37,806	...	—37,806	35,38,479	...
Tank Murtaza	8	3,51,175	...	3,51,175	20,34,338	...
Frontier Railway Reserve	9	23,57,479	...	23,57,479	27,60,743	...
Kaur Khirzi	10	12,78,713	...	12,78,713	12,78,713	...
Ondu and Rohilkhand	11	70,27,889	...	70,27,889	13,54,56,771	...
<i>State Railways worked by Companies or by Indian States.</i>						
Assam Bengal Part I	12	46,816	...	46,816	56,74,534	3,67,58,819
" " " II	13	56,59,255	...	56,59,255	13,16,97,646	13,90,18,613
Pengal Nagpur	14	4,17,17,671	...	4,17,17,671	32,00,24,811	...
Bewanda extension	15	51,434	...	51,434	13,01,807	...
Bombay Baroda and Central India	16	1,95,41,579	...	1,95,41,579	31,60,90,182	2,49,00,424
Dholka Chandra	17	5,73,767	...	5,73,767	5,73,767	...
Burma	18	37,47,905	...	37,47,905	11,48,49,023	6,69,66,029
Burma extensions	19	11,650	...	11,650	2,20,66,703	...
Southern Shan States	20	3,68,304	...	3,68,304	1,63,17,450	...
East Indian (including South Bihar)	21	3,88,66,697	—60,27,260	3,28,39,437	20,33,77,772	27,66,98,891
Great Indian Peninsula	22	3,26,68,518	—56,81,890	2,69,86,628	30,56,44,244	4,87,97,364
Agra Delhi Chord	23	1,12,704	...	1,12,704	1,50,35,815	...
Baran Kotah	24	—83	...	—83	49,60,604	...
Bhopal State	25	2,55,610	...	2,55,610	31,00,214	...
Cawnpore Baroda	26	4,343	...	4,343	81,59,740	...
Jodhpur Hyderabad (H. S.)	27	44,600	...	44,600	27,74,644	...
Lucknow Bareilly R. K. R.)	28	96,337	...	96,337	1,03,35,829	...
Madras and Southern Mahratta	29	1,57,00,061	—13,82,270	1,43,17,791	12,87,28,755	11,52,59,100
Dhone Karnool	30	...	...	...	10,18,342	...
South Indian	31	1,04,47,715	...	1,04,47,715	5,49,60,585	4,63,35,691
Coonoor Ootacamund	32	4,85,320	...	4,85,320	47,42,664	...
Tinnevely Quilon (British Section)	33	—369	...	—369	43,67,521	...
" " (Indian State Section)	34	8,426	...	8,426	1,18,69,572	...
Tirhoot (Bau N. W.)	35	10,75,428	...	10,75,428	8,02,16,657	...
Abandoned projects etc.	36	...	...	...	27,62,731	...
State Railway Stores	37	1,60,01,153	...	1,60,01,153	7,95,839	...
Expenditure in England for stores purchased and remaining unappropriated	38	—10,97,975	...	—10,97,975	40,78,795	...
Readjustment of Capital outlay in England of Railway Companies at the average rate	39	1,98,90,229	...	1,98,90,229	—32,27,885	6,15,864
Total (Imperial)		25,88,28,070	—1,64,12,400	24,24,15,670	3,08,25,79,241	75,73,51,235
Provincial.						
Jorhat	40	21,701	...	21,701	...	...
United Provinces—Distillery Siding	41	—4,830	...	—4,830	...	...
Burma (Moulmein—Ye Alon Sanghyiu, Pyin-mana Taungdwingyi)	42	19,51,576	...	19,51,576	...	...
Total (Provincial)		19,68,447	...	19,68,447	...	...
GRAND TOTAL		26,07,96,517	—1,64,12,400	24,43,84,117	3,08,25,79,241	75,73,51,235

ABSTRACT.

Direct Government outlay	Rs. (a) 26,46,05,125
From capital contributed by Companies or Indian States, vide Account No. 74-A	—57,16,214
Total not charged to Revenue as provided for in the Railway programme	25,88,88,911
Add—Expenditure charged to Famine Relief and Insurance—	
Dharampur Bazar (S. I. R.) (Account No. 48)	—60,841
" " provided from Provincial Revenues (Account No. 64)	19,58,447
TOTAL	26,07,96,517

(a) Includes Rs. 2,92,49,993 on account of adjustment of exchange.

on the construction and purchase of RAILWAYS during and to end of the year 1920-21.

TO END OF THE YEAR.

REVENUE AS NOW RAILWAY PROGRAMME.		Expenditure charged to Famine Relief and Insurance. Account No. 48	Expenditure provided from Imperial and Provincial Revenues. Accounts Nos. 50 and 64.	Total Construction Expenditure Columns 7 + 8 + 9.	Liabilities involved in the purchase of Railways Account No. 74B. Column 12. Sterling converted into Rupees at £1 = R10.	Redemption of liabilities in Column 11. Account 74-B. Columns 7 + 10. Sterling converted into Rupees at £1 = R10.	Grand Total. Columns 10 and 11 Minus 12.
No. of Item.	TOTAL.						
	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	9,89,909	...	...	9,89,909	...	...	9,89,909
2	3,34,058	...	...	3,34,058	...	...	3,34,058
3	34,67,57,829	24,29,950	9,72,507	34,96,60,286	4,92,01,450	83,01,090	89,05,60,646
4	78,931,826	...	4,88,28,023	83,37,59,849	14,00,95,290	3,90,80,400	93,47,74,659
5	3,12,4986	...	...	3,12,94,986	...	...	3,12,94,986
6	9,23,218	...	...	9,23,248	...	...	9,23,248
7	35,38,479	...	...	35,38,479	...	...	35,38,479
8	20,44,338	...	...	20,34,338	...	...	20,34,338
9	27,60,741	...	23,00,378	50,61,121	...	...	50,61,121
10	12,78,713	...	...	12,78,713	...	...	12,78,713
11	13,54,56,771	...	...	13,54,56,771	10,33,60,490	...	23,88,17,261
12	56,74,534	...	...	17,41,30,999	...	...	17,41,30,999
13	16,84,56,465	...	...	43,99,72,901	...	...	48,99,72,904
14	45,90,43,474	3,09,29,430	...	13,01,807	...	...	13,01,807
15	13,01,807	...	...	35,32,35,629	14,48,04,480	...	49,80,40,089
16	34,09,90,506	1,22,45,033	...	5,73,767	...	...	5,73,767
17	5,73,767	...	...	18,18,15,652	...	...	18,18,15,652
18	18,18,15,652	...	...	2,20,56,708	...	...	2,20,56,708
19	2,20,56,708	...	...	1,63,17,450	...	...	1,63,17,450
20	1,63,17,450	...	...	48,05,76,463	87,51,10,740	9,35,36,890	76,21,50,313
21	48,05,76,463	...	...	35,44,41,608	47,51,06,680	8,96,35,020	73,99,18,268
22	35,44,41,608	...	...	1,50,35,845	...	...	1,50,35,845
23	1,50,35,845	...	...	49,50,604	...	...	49,50,604
24	49,50,604	...	...	44,10,784	...	...	44,10,784
25	31,0,214	...	13,10,570	81,59,740	...	...	81,59,740
26	31,59,740	...	...	46,17,926	...	...	46,17,926
27	27,74,044	...	18,43,282	1,39,19,285	...	...	1,39,19,285
28	1,39,19,285	...	35,83,456	27,03,02,211	14,96,43,580	1,45,47,540	40,53,98,251
29	24,39,87,855	2,43,02,114	20,12,242	10,18,342	...	...	10,18,342
30	10,18,342	...	...	10,97,50,200	5,69,25,570	...	16,66,75,770
31	10,97,50,200	64,53,974	...	47,42,664	...	...	47,42,664
32	47,42,664	...	...	43,67,521	...	...	43,67,521
33	43,67,521	...	...	1,18,69,572	...	...	1,18,69,572
34	1,18,69,572	...	...	8,20,77,267	...	...	8,20,77,267
35	8,20,77,267	18,60,610	...	32,86,316	...	...	32,86,316
36	27,62,731	4,39,036	84,499	7,95,839	...	...	7,95,839
37	7,95,839	...	...	40,78,795	...	...	40,78,795
38	40,78,795	...	...	...	...	...	...
39	-26,12,021	...	...	-26,12,021	...	...	-26,12,021
	3,83,99,30,476	7,86,60,197	6,09,34,957	3,97,95,25,630	1,49,42,48,260	24,51,01,020	5,22,36,72,870
40	...	...	11,41,094	11,41,094	...	...	11,41,094
41	...	...	1,72,931	1,72,931	...	...	1,72,931
42	...	...	19,51,576	19,51,576	...	...	19,51,576
	...	...	32,65,601	32,65,601	...	...	32,65,601
	3,83,99,30,476	7,86,60,197	6,42,00,558	(b) 3,98,27,91,231	1,49,42,48,260	24,51,01,020	5,23,19,38,471

(b) The figure is made up as follows:—

	Rs.	Rs.
Outlay to end of 31st March 1920 from Accounts No. 74 of Finance and Revenue Accounts for 1919-20		3,33,86,84,647
Outlay on A. B. N., Burma, R. and K., M. and S. M. and S. B. Railways from account No. 79 of Finance and Revenue Accounts for 1919-20, excluding Rs. 70,356 equivalent of £4,711 being the capital stock taken over by the Secretary of State (Sterling converted into Rupees at contract rates of exchange)	139,04,61,912	
Deduct—Adjustment effected to state the overdraft and advances of the B. N. Railway to end of 31st December 1910 at contract rates of exchange transferred from Account No. 79 to 74 in 1915-16.	55,20,000	38,49,41,912
Add—Re-adjustment due to application of average rate to the past outlay and to transfer of Rs. 16,09,016 to Account No. 74A on account of exchange adjusted as capital outlay during 1919-20 in respect of debentures discharged of Companies' Railways		3,72,36,21,559
		-16,31,845

Total	3,72,19,94,714
Outlay during the year 1920-21	26,07,96,517
GRAND TOTAL	3,98,27,91,231

[Old Accounts '74 A, '79 and '79 A.]

No. 74A.—DETAILED ACCOUNT OF CAPITAL CONTRIBUTED BY COMPANIES and by INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS during and to end of the year 1920-21.

(This account shows in detail the amounts of Share Capital, Debt and Stock contributed by the several Companies during and to end of the year.)

DURING THE YEAR 1920-21														TO END OF THE YEAR 1920-21.														REMARKS.
Railways.	Share Cap tal.	DEBENTURES AND DEBENTURE STOCK.				Total (column 2+4) converted into rupees at average rate.	(contribution from Indian States.	Total.	Share Capital.	EXPENDITURES AND DEBENTURE STOCK.		Total (column 8+10) converted into rupees at contract rates.	Contribution from Indian States.	Total.														
		Nominal amount.	Cash received.	Nominal amount.	Cash received.																							
1	2	3	4	5	6	7	8	9	10	11	12	13	14															
Assam Bengal	£	—125,000	—125,000	Rs. —12,84,921	Rs. —12,84,921	Rs. —12,84,921	£ 1,00,000	£ 780,400	£ 778,902	Rs. 3,07,58,819	Rs. . .	Rs. 3,07,58,819																
Bengal Nagpur	(a) 3,000,000	6,84,400	6,55,663	13,40,18,913	...	13,40,18,913																
Burma	3,000,000	1,250,300	1,21,819	6,69,00,029	...	6,69,00,029																
Bombay, Baroda and Central India	(b) 201,000	1,00,000	959,364	1,04,01,464	85,00,000	2,49,00,464																
East India (including South India)	399,732	1,560,000	17,748,512	27,66,98,691	...	27,66,98,691																
Great Indian Peninsula Madras and Southern Mahratta	—367,000	—37,000	—34,38,141	—34,38,141	—34,38,141	3,00,000	3,500,000	3,253,158	4,87,97,364	...	4,87,97,364																
South India	4,76,00	4,991,504	11,52,59,100	...	11,52,59,100																
Road adjustment of Capital contributed by Railway Companies in England at the average rate	—9,91,132	—9,91,132	—9,91,132	...	3,213,248	3,191,494	4,83,35,491	...	4,83,35,491																
TOTAL	...	—492,000	—402,000	—7,16,214	—7,16,214	—7,16,214	11,00,732	38,886,548	38,718,836	74,83,51,235	85,00,000	74,83,51,235																

(a) Includes £4,711 being the capital stock in respect of which the holders exercised the option of transferring it to the Secretary of State in the year 1913-14 and shown as Capital Expenditure on State Railways in Account No. 74.

(b) Represents contribution from the Railway Provident Fund.

(d) This figure is made up as follows:—

Receipts to end of 1919-20
From Account No. 74-A. of Finance and Revenue Accounts for 1919-20
Do. do. do. do. do. do.

£
25,152,558
25,458,010
50,60,568

Converted into Rupees at contract rates
Head-jointment necessary on account of application of average rates of exchange to the post receipts
Contribution from Provident Fund of Bombay, Baroda and Central India Railway Account No. 74-A. of Finance and Revenue Accounts for 1919-20
Contributions from Indian States Account No. 79-A. of Finance and Revenue Accounts for 1919-20
Receipts during 1920-21

Rs.
74,83,51,235
42,95,086
29,10,000
55,00,000
—57,16,214
75,73,51,235

ACCOUNT No. 7-B.

Statement of the liability involved in the Purchase by the State of the Capital of the old Guaranteed Railway Companies.

This account sets forth statistically in detail the manner in which the purchase of each railway was effected the methods actually employed varying in the case of individual railways. The main methods of purchase were:—

- (a) By the issue of India stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture stocks as State liability.
- (b) By the issue of New Companies' stock in part exchange for old Companies' capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' stock in exchange for portion of the Terminable Annuities exchanged for Share Capital under (c).

2. As explained in the notes to Account No. 74 the amounts of capital redeemed by the operation of the Annuity and Sinking Funds (columns 7 and 10), representing true cancellation of debt, are excluded from the total in arriving at the existing liability of Government for purposes of the Capital at Charge.

No. 74B.—STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the CAPITAL of the OLD GUARANTEED RAILWAY COMPANIES.

Class and name of Railway.	INDIA STOCK ISSUED IN EXCHANGE FOR ANNUITIES AND PORTION OF DEBENTURE STOCK.										Total undischarged liability (column 12, minus columns 7 and 10).	
	TERMINABLE ANNUITIES.				New Company's Stock issued in Exchange for old Company's Capital.	Amount redeemed by Sinking Funds.		New Company's Stock issued in exchange for portion of Annuities.	Total initial liabilities (columns 2, 3, 4, 5, 8 and 11).			
	India Stock, etc., issued in exchange for Share Capital.	Debentures and Stock taken over from the Companies as State Liability.	Initial amount undergoing redemption.	Amount redeemed by Annuities.		Amount undergoing redemption.	During 1920-21.			To end of 1920-21.		
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>State Railways Worked by the State.</i>												
Eastern Bengal Railway (including Bengal Central Railway)	£ 500,514	£ 961,016	...	£ 2,849,847	£ 27,874	£ 559,749	£ 608,768	£ 21,272	£ 270,360	...	£ 4,920,145	(a) 4,090,086
North-Western Railway (old Sindh Punjab and Delhi Railway)	...	...	...	£ 9,097,908	£ 85,544	£ 1,689,917	£ 4,911,621	£ 194,408	£ 2,218,131	...	£ 14,009,529	(b) 10,101,481
Ondh and Rohilkhand Railway	5,036,049	5,300,000	...	...	...	...	...	...	...	...	£ 10,336,049	(c) 10,336,049
<i>State Railways Worked by Companies.</i>												
Bombay, Baroda and Central India Railway	10,089,146	2,391,300	2,000,000	...	...	...	...	...	...	...	£ 14,480,446	(d) 14,480,446
East Indian Railway	...	4,385,050	...	25,467,684	279,870	5,649,638	7,657,790	322,856	3,803,991	...	£ 37,511,074	(e) 28,157,985
Great Indian Peninsula Railway (including Indian Midland Railway)	2,250,000	9,576,450	825,000	33,109,218	568,189	8,963,502	...	...	...	1,750,000	£ 47,510,868	(f) 38,547,166
Madras and Southern Mahratta Railway (old Madras Railway)	...	2,144,860	...	11,810,558	138,227	1,651,751	...	...	...	1,500,000	£ 14,961,358	(g) 13,509,601

South Indian Railway.

3,197,557	1,495,000	1,000,000	...	...	...	...	...	...	5,692,557	(2) 5,692,557
21,073,266	26,254,216	3,325,000	81,844,165	1,099,704	18,217,620	1,178,179	541,536	6,292,482	3,250,000	124,914,724
GRAND TOTAL										

Eastern Bengal Railway.

(a) India 3 per cent. Stock issued in exchange for Bengal Central Railway Company's share capital	500,000
Payment of compensation to Secretary and clerks	514
Debtures and Debenture Stock taken over as State Liability	811,016
Debtures discharged in anticipation of purchase	150,000
India 3½ per cent. Stock issued in exchange for portion of Debenture Stock (£408,000), India 3 per cent. Stock issued in exchange for portion of 4 per cent. Debenture Stock (£2708)	338,408
Terminable Annuities (£2,839,847)	2,290,098
Total	4,090,036

North-Western Railway.

(b) Terminable Annuities (£29,097,998)	7,407,991
India 3½ per cent. Stock issued in exchange for Annuity (£4,911,621)	2,693,460
Total	10,101,451

Oudh and Rohilkhand Railway.

(c) Purchase of the property of the Company	5,036,019
Amount of Debtures and Debenture Stock taken over as State Liability	3,415,000
Discharge of Debtures of the Company which fell due in May, June and August 1888 in anticipation of purchase	1,835,000
Total	10,386,049

Bombay, Baroda and Central India Railway.

(d) India 8½ per cent. Stock issued in part exchange for old Company's share capital	10,089,146
Amount of Debtures taken over as State Liability	2,591,800
New Company's Stock issued in part exchange for old Company's capital	2,000,000
Total	14,680,416

East Indian Railway.

(e) Debtures and Debenture Stock taken over as State Liability	4,883,650
Terminable Annuities (£25,407,634)	19,917,936
India 4 per cent. Stock (now 3½ per cent. Stock) issued in exchange for portion of Annuity (£5,115,929), India 4 per cent. (now 3½ per cent.) Rupee Loan issued in exchange for portion of Annuity (£1,067,750 = £10,675), India 3½ per cent. Stock issued in exchange for portion of Annuity and 4½ per cent. Debenture Stock (£2,283,369), India 3 per cent. Stock issued in exchange for portion of Annuity and 4½ per cent. Debenture Stock (£247,810)	3,883,799
Total	28,137,385

Great Indian Peninsula Railway.

(f) Share Capital of the Indian Midland Railway Company discharged by the Secretary of State on purchase	2,250,000
Amount of Debtures and Debenture Stock of the Great Indian Peninsula Railway Company taken over as State Liability	5,922,350
Amount of Debtures of the Indian Midland Railway Company taken over as State Liability	3,651,100
New Company's Stock issued in exchange for old Company's (Indian Midland Railway) Capital	833,000
New Company's Stock issued in exchange for Annuity	1,750,000
Terminable Annuities (£33,109,218)	24,145,716
Total	38,517,166

Madras and Southern Mahratta Railway.

(g) Amount of Debtures taken over as State Liability	2,144,800
New Companies Stock issued in exchange for Annuities	1,500,100
Terminable Annuities (£11,319,558)	9,561,804
Total	13,509,664

South Indian Railway.

(h) Purchase of the property of the Company less Capital deposited by new Company	3,197,537
Amount of Debtures and Debenture Stock taken over as State Liability	1,495,000
New Company's Stock issued in exchange for old Company's capital	1,000,000
Total	5,692,537

No. 75—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION WORKS. [old account No. 75.]

Years	Expenditure not charged to Revenue as now provided for in the Irrigation Programme.	Expenditure charged to Revenue, Relief and Insurance.	Expenditure provided for in Imperial and Revenue.	TOTAL.
1	Rs.	Rs.	Rs.	Rs.
Period 1876-77	8,71,92,425	...	5,32,8,475	11,07,69,400
1876-77	94,115	...	8,1,505	1,02,39,130
1877-78	30,12,70	...	1,90,920	8,1,219
1878-79	79,0125	...	1,91,550	84,55,785
1879-80	59,41,295	...	7,01,175	60,82,110
1880-81	61,0,700	...	5,43,495	69,4,195
1881-82	50,54,280	13,54,485	9,435	70,8,200
82-83	2,72,85,495	26,84,435	22,365	2,99,12,245
1883-84	72,72,78	28,32,225	2,985	1,01,7,115
1884-85	70,01,59	25,0,455	...	95,35,50
1885-86	50,25,300	13,8,070	1,56,795	70,50,25
1886-87	51,73,785	10,74,710	25,095	65,7,370
1887-88	53,40,190	9,1,050	27,945	62,68,185
1888-89	45,98,995	7,06,300	89,910	53,94,105
1889-90	37,9,315	7,14,770	85,185	45,89,70
1890-91	41,38,505	7,43,90	2,00,340	51,88,55
1891-92	72,90,45	7,79,310	2,54,20	83,30,475
1892-93	53,0,901	8,07,945	1,05,105	60,23,440
1893-94	68,16,840	5,13,505	2,33,550	70,13,895
1894-95	59,41,455	4,21,100	2,16,630	65,89,185
1895-96	49,09,75	3,83,175	1,96,335	75,79,185
1896-97	74,04,480	4,08,300	85,395	79,8,175
1897-98	69,24,315	3,75,165	1,27,140	74,26,620
1898-99	65,35,185	1,16,685	1,44,520	67,95,690
1899-1900	82,09,490	7,58,950	2,25,845	90,01,145
1900-1901	88,57,245	4,66,710	63,105	93,87,060
1901-1902	82,13,250	10,60,880	9,20,90	1,01,94,600
1902-1903	84,02,805	14,21,131	9,06,075	1,08,60,070
1903-1904	70,8,470	21,66,690	4,19,775	1,02,01,935
1904-1905	54,17,580	32,25,180	7,72,045	91,14,855
1905-1906	83,42,910	44,44,595	2,44,575	130,36,080
1906-1907	1,19,64,405	53,46,800	58,06,275	2,31,17,580
1907-1908	1,26,85,830	62,5,600	5,20,005	1,94,70,435
1908-1909	1,47,52,335	60,45,450	11,40,795	2,19,38,580
1909-1910	1,57,85,250	64,93,320	1,76,475	2,24,55,045
1910-1911	1,80,54,320	53,94,900	3,96,585	2,38,49,805
1911-1912	2,30,47,905	57,51,975	1,57,590	2,88,57,530
1912-1913	2,11,24,935	63,97,515	6,79,865	2,82,01,815
1913-1914	1,92,33,930	73,71,360	14,82,960	2,80,88,250
1914-1915	1,08,47,700	75,19,665	10,37,970	2,64,05,335
1915-1916	1,21,94,295	75,02,895	3,91,155	2,00,88,345
1916-1917	76,81,245	50,04,015	79,229	1,27,64,489
1917-1918	55,94,877	51,65,725	7,97,445	99,64,157
1918-1919	35,51,166	45,34,200	1,75,095	82,60,761
1919-1920	24,64,507	53,54,162	(a) 2,01,596	80,20,265
1920-1921	66,83,195	69,70,714	54,413	1,27,08,322
TOTAL	50,27,41,605	12,23,58,556	7,40,06,013	69,91,66,234

(a) Includes Rs. 51,011 formerly charged to "43 Minor Works and Navigation" now brought on.

Distribution of Capital Expenditure on Irrigation Works not charged to Revenue by Provinces, during 1920-21.

IRRIGATION.	India General.	North West Frontier.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Barma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA	...	3,53,312	7,60,050	39,599	16,45,072	18,61,787	6,01,515	1,16,361	—10	9,88,908	...	63,66,794
Add—Adjustment for exchange.	...	88	...	2	1,41,025	689	22,599	204	...	1,431	...	1,66,038
TOTAL { INDIA	...	3,53,400	7,60,050	39,601	17,86,097	18,62,476	6,24,114	1,16,765	—10	9,90,339	...	65,32,832
{ ENGLAND	...	516	...	10	...	61	1,39,641	1,262	...	8,840	...	1,50,363
TOTAL	...	3,53,946	7,60,050	39,611	17,86,097	18,62,537	7,63,755	1,18,027	—10	9,99,179	...	67,83,196

IN No. 76.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end, of the YEAR 1920-21.

EXPENDITURE DURING THE YEAR.														TOTAL EXPENDITURE TO END OF THE YEAR.																											
Works.				Establishment.				Tools and Plant.				Suspense.				TOTAL.				Less Receipts on Capital Account.				Net Total.																	
Rs.				Rs.				Rs.				Rs.				Rs.				Rs.				Rs.																	
PROVINCES AND CANALS.																																									
MAJOR IRRIGATION WORKS.																																									
Imperial.																																									
N.-W. Frontier.																																									
Paharpur Canal				...				...				...				7,83,790				1,03,325				12,329				9,05,444				9,05,444							
Lower Swat River Canal				3,90,618				3,906				...				...				31,74,260				7,85,042				1,13,446				41,49,197				5,586			
Upper " "				...				2,072				...				...				1,64,19,469				35,00,681				7,27,031				2,10,54,739				64,447			
Kabul River Canal				...				...				...				...				10,82,496				1,40,416				16,694				12,39,606				...			
TOTAL				3,95,181				1,33,708				...				...				2,16,00,015				45,38,504				3,70,098				2,73,88,989				70,093			
Deduct—Outlay charged against Revenue (Account No. 43A)																																									
...				...				...				...				...				18,85,212				4,00,327				63,168				23,49,707				1,620			
...				...				...				...				...				21,17,589				4,88,868				63,309				26,69,766				3,966			
...				...				...				...				...				1,76,17,314				36,49,309				7,43,722				2,37,05,3				64,447			
Madras.																																									
Divi Pumping Project				10,307				6,341				...				...				10,89,017				21,5,110				6,73,659				19,73,780				377			
Godavari Delta System				1,95,817				62,120				...				...				1,02,55,218				21,7,770				9,32,579				1,36,00,567				1,526			
Kistna Delta System				58,464				95,911				...				...				1,21,61,774				27,41,818				7,00,691				1,56,14,323				18,540			
Ponner River Canals System				4,512				800				...				...				46,20,501				9,61,017				1,44,245				67,22,793				2,888			
Canvey Delta System				72,242				30,179				...				...				3,05,248				7,33,489				9,00,17				43,55,551				1,066			
Srivaikuntam Ancient System				697				248				...				...				13,15,916				3,29,176				10,076				16,55,768				369			
Kurnool Cuddapah Canal				27,410				18,579				...				...				2,91,56,000				3,61,941				2,808				2,35,26,34				2,31,977			
Barur Tank Project				...				...				...				...				3,35,765				7,00,701				6,931				17,54,152				1,48,579			
Toludor Project				2,10,314				87,880				...				...				11,14,861				3,00,373				3,00,945				1,03,28,229				17,966			
Periyar Project				1,305				640				...				...				79,11,981				1,60,97				7,6,851				16,57,718				3,366			
Nagavalli River Project				1,086				511				...				...				13,14,315				2,10,142				92,861				4,57,140				...			
Cheyaru Ancient System				20,171				8,427				...				...				3,49,212				87,827				101				2,7,480				...			
Poinoy "				1,020				4,189				...				...				2,17,514				53,778				158				18,71,557				...			
Lower Coleroon				...				...				...				...				15,48,415				3,09,063				14,079				9,15,245				...			
Shattatope				...				...				...				...				8,10,403				1,04,121				115				3,69,759				...			
Tirukoilur "				...				...				...				...				3,01,870				64,889				...				...				...
TOTAL				5,42,445				1,51,170				...				...				8,01,061				1,07,53,085				37,43,395				8,45,51,996				2,84,579			
Deduct—Outlay charged against Revenue (Account No. 43A)																																									
Do.				24,483				16,268				260				...				34,60,425				8,10,511				17,124				42,88,063				7,809					
Do. do. 33 Famine Relief				...				...				...				...				37,422				...				...				37,422				...			
Do. do. Account No. 48A				...				...				...				...				4,420				...				...				4,420				...			
Carried forward				5,17,922				2,49,76				3,934				...				6,65,48,249				99,47,571				37,3,271				8,02,22,091				2,76,760					
{ Outlay on Construction				9,27,543				3,90,737				...				...				9,17,10,531				1,52,06,789				46,13,194				11,10,40,982				3,54,512			
{ " net from Revenue				24,483				16,269				260				...				75,05,068				16,99,709				1,43,601				93,48,378				13,303					
(a) Imperial														(b) Lower Swat River Canal.														(c) Shattatope.													
Provincial														P. 4,08,485														Kurnool Canal.													
														R. 2,47,087																											

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 76.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end, of the YEAR 1920-21—*contd.*

PROVINCE AND CANALS.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	Net TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Account.	Net TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR IRRIGATION WORKS— contd. Imperial.														
Brought forward { Outlay on Construction	9,27,586	3,89,737	—10,681	—1,50,003	11,56,639	1,632	11,55,007	9,17,10,631	1,52,96,589	46,13,494	3,20,368	11,19,40,982	5,51,592	11,15,86,300
“ met from Revenue	24,483	16,268	260	...	41,011	...	41,011	75,05,068	16,99,709	1,43,601	...	93,48,378	13,395	93,34,983
<i>Bombay.</i>														
Desert Canal	...	...	...	...	...	...	...	21,44,135	4,85,774	25,429	...	26,55,338	37	26,55,301
Begari Canal	—4,629	—761	—47	...	—5,437	...	—5,437	20,31,087	3,5,428	5,381	...	23,94,896	19	23,94,877
Eastern Nara Works	18,248	6,050	171	...	24,469	...	24,469	5,77,713	14,2,165	74,458	...	71,05,335	176	71,05,159
Bathmati Canal and Kharicat	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,432	1,469	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,329	68,611	19,477	...	3,52,647	201	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	140	9,71,741
Krishna Canal	...	...	...	...	...	...	...	7,35,136	1,56,273	2,568	...	8,92,977	...	8,92,977
Lower Parjhra River Works	...	...	...	...	...	...	...	3,07,303	74,888	3,228	...	4,45,419	37	4,45,382
Elkruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Matha Canal	4,250	1,229	158	...	5,637	...	5,637	50,96,724	10,12,944	1,18,140	—1,136	62,50,968	12,328	62,44,640
Unharwah Canal	...	...	...	...	...	...	...	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamruo Canal	—102	—34	—1	...	—137	...	—137	70,73,254	1,1,304	1,82,113	4,606	87,80,867	981	87,79,886
Dad Canal	2,176	722	—20	...	2,918	...	2,918	21,70,558	3,7,247	1,218	...	25,61,753	34	25,61,719
Nasrat Canal	—726	—240	—7	...	—973	...	—973	15,43,480	2,52,633	6,852	...	18,04,991	168	18,04,823
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	11,27,521	2,43,877	9,500	...	13,80,898	6	13,80,892
Seharwah Canal	9,981	1,641	102	...	11,724	...	11,724	21,925	4,030	893	...	29,348	...	29,348
Sukkur Burrage	2,066	3,021	7,796	...	12,883	...	12,883	1,782	3,021	7,796	...	12,599	...	12,599
TOTAL	26,912	10,184	8,162	...	45,248	...	45,248	3,16,00,640	67,63,735	5,22,995	3,470	3,88,90,840	16,780	3,88,74,060
<i>Deduct—Outlay charged against Revenue (Account No. 63A)</i>	4,250	1,229	158	...	5,637	...	5,637	17,10,011	4,75,377	29,114	—1,136	22,13,396	490	22,12,906
TOTAL	22,662	8,955	7,994	...	39,611	...	39,611	2,98,90,399	62,88,358	4,93,881	4,606	3,66,77,441	16,290	3,66,61,154
<i>Bengal.</i>														
Midnapur Canal	202	32	10	...	244	...	244	54,95,490	19,33,25	9,18,416	...	83,45,260	37,131	83,11,129
Tidal Canal	...	...	...	...	...	...	...	18,20,103	5,83,411	1,42,304	...	25,51,818	1,013	25,50,805
Grand Trunk Canal	7,13,653	43,900	11,238	10,17,406	17,86,097	...	17,86,097	7,13,653	9,300	11,238	10,17,406	17,86,097	...	17,86,097
TOTAL	7,13,855	43,832	11,248	10,17,406	17,86,341	...	17,86,341	80,35,440	25,60,986	10,72,387	10,1,406	1,26,86,175	38,144	1,26,48,031
<i>Deduct—Outlay charged against Revenue (Account No. 63A)</i>	202	32	10	...	244	...	244	6,87,637	1,43,302	1,01,027	...	8,32,286	5,671	8,26,615
TOTAL	7,13,653	43,800	11,238	10,17,406	17,86,097	...	17,86,097	74,47,489	24,17,631	9,71,360	10,17,406	1,18,53,889	32,473	1,18,21,416

United Provinces of Agra and Oudh.

Ganges Canal	-1,33,256	-90,815	-36,334	-17,615	-2,73,100	7,751	-2,65,851	3,09,20,146	53,91,467	11,44,453	3,38,395	3,78,0461	2,59,022	3,75,41,439
Lower Ganges Canal	22,232	15,711	135	-3,461	34,617	2,691	-1,19,216	3,09,20,146	62,51,071	19,96,707	3,29,057	3,63,80,64	4,97,792	3,68,81,462
Agra Canal	6,573	2,668	123	-2,373	4,916	15	4,901	90,67,779	19,96,707	3,72,037	59,870	1,11,96,106	54,753	1,14,14,553
Eastern Jumna Canal	9,307	4,513	208	8,659	22,497	594	21,403	4,51,119	8,17,232	63,912	68,389	49,90,662	29,619	49,91,003
Dun Canal	42,002	20,343	938	-331	62,917	...	62,471	12,99,447	2,16,048	12,803	11,998	14,9,596	2,680	14,84,011
Bijnor Canals	68,655	33,039	4,522	...	1,08,216	...	1,08,216	6,71,033	81,365	6,417	...	4,66,844	335	4,66,811
Gorai Canal	9,111	5,445	113	...	14,669	...	11,669	6,71,033	1,21,781	50,21	...	8,44,507	255	8,44,312
Sarda Kichhi Feeder Canal	14,01,508	2,97,652	1,16,331	89,338	19,03,329	30	19,03,779	14,07,938	3,63,477	1,44,165	91,642	20,06,222	31	20,06,192
TOTAL	14,24,062	2,90,531	85,986	72,992	18,73,621	11,084	13,02,537	7,55,16,203	1,52,52,765	37,91,445	8,89,331	9,84,79,744	8,42,526	9,76,37,218
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	11,58,025	1,89,922	9,264	...	13,57,211	1,253	(a) 13,55,558
Western Jumna Canal, including Sirsa Branch	56,979	18,489	3,062	28,154	1,06,684	...	1,06,684	1,32,35,636	33,97,732	2,33,076	2,82,701	1,71,01,145	11,481	1,70,89,664
Upper Bari Doab Canal	9,035	3,611	21,416	1,79,730	2,13,822	...	2,13,822	1,69,13,761	34,81,999	9,48,40	9,4,143	2,17,30,814	16,955	2,17,13,819
Lower Bari Doab Canal	-69,374	-24,161	-2,301	-2,182	-1,02,824	32,680	-1,35,304	3,73,688	3,73,688	19,53,24	6,45,123	2,2,1,195	5,76,193	2,21,40,002
Sirhind Canal	36,889	15,311	4,3	10,204	62,907	...	62,907	1,76,02,031	40,21,160	21,01,045	3,17,69	2,47,20,366	1,07,518	2,4,12,787
Upper Chenab Canal	-80,178	-31,78	-3,137	-27,263	-1,41,972	37,346	-1,79,313	4,02,474	21,86,402	6,62,237	6,62,237	3,30,33,055	6,57,072	3,13,75,983
Lower Chenab Canal	2,53,345	1,07,120	5,255	2,650	3,63,700	...	3,63,700	2,42,83,257	50,02,121	6,45,118	3,55,931	3,23,76,920	14,558	3,23,76,920
Upper Sutlej Inundation Canal	3,811	1,525	142	7,119	1,215	...	1,616	13,84,916	2,90,735	24,829	28,493	17,20,447	156	17,20,447
Sidhni Canal	1,189	525	15	-1,296	234	...	2,64,394	9,48,914	2,64,394	3,84,54	43,615	12,93,07	224	12,93,083
Lower Jhelum Canal	2,15,399	1,01,135	6,411	8,463	3,31,408	...	3,31,408	1,34,33,618	27,2,553	3,80,232	4,11,172	1,69,56,875	62,609	1,69,56,875
Upper Jhelum " "	47,363	23,411	683	-3,417	63,013	77,947	-14,804	3,45,91,275	50,44,1	46,11,443	7,14,297	4,31,15,416	14,22,715	4,31,15,416
Indus Inundation Canal	...	...	...	-3,185	-3,185	...	-3,185	1,22,32,732	4,39,019	25,080	52,809	29,8,910	63,881	28,96,059
TOTAL	4,74,458	2,11,413	32,039	1,93,61	9,11,631	1,47,873	7,93,758	17,10,43,914	3,28,43,376	1,31,47,373	41,98,312	22,13,33,005	29,33,362	21,85,99,443
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
Burma.	4,74,458	2,11,413	32,039	1,93,671	9,11,631	1,47,873	7,93,758	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
Mandalay Canal Project	-61	-21	-4	...	-86	...	-86	46,79,474	8,48,381	71,125	...	55,98,951	12,914	55,98,951
Shwabo Canal Project	18,161	6,161	1,205	...	25,517	...	25,517	4,40,218	9,9,961	1,6,854	...	59,74,053	22,337	59,74,053
Mon Canal Project	2,11,187	82,846	26,389	...	2,70,422	...	2,70,422	4,53,111	9,9,961	1,6,854	...	59,74,053	22,337	59,74,053
Yeu Canal Project	1,3,810	43,569	3,523	14,776	1,94,678	1,973	1,96,705	37,12,059	9,72,748	99,48	55,821	48,39,419	25,366	48,39,419
Twaute Canal Project	-4,08,901	19,068	16,312	...	-3,74,531	...	-3,74,531	45,59,115	3,08,983	8,25	...	48,6,528	15,915	48,6,528
TOTAL	-47,814	1,01,613	51,425	14,776	1,20,000	1,973	1,18,027	2,24,44,137	40,99,669	5,10,545	55,824	2,71,10,156	90,095	2,70,2,040
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	2,79,124	1,05,398	5,935	...	3,90,457	...	(b) 3,90,457
Carried forward { Outlay on Construction	35,10,059	10,47,360	1,78,319	11,48,842	58,93,480	1,02,562	57,37,118	40,33,80,911	7,64,17,010	2,36,58,229	55,824	510,10,931	42,76,499	50,63,65,132
" " met from Revenue	25,935	17,529	428	...	46,892	...	46,892	1,27,74,720	29,75,855	3,43,461	-1,156	1,00,92,900	81,505	1,60,08,395

(a) Imperial : Rs. 46,87,635
Provincial : Rs. 46,68,323
13,55,958

Ra.

(b) Imperial : 33,713
Provincial : 3,56,714
3,90,427

N. & E. Irrn. and other Capl. not charged to Revenue.

No. 76A.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF MAJOR IRRIGATION WORKS during, and to end of the year 1920-21—concluded.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						TOTAL EXPENDITURE TO END OF THE YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR IRRIGATION WORKS—contd.														
Imperial.														
Brought forward { Outlay on Construction	35,19,659	10,47,360	1,78,219	11,48,842	58,93,480	1,62,562	57,30,918	40,93,809	7,08,17,070	2,36,58,239	87,84,711	51,06,40,931	42,75,499	50,63,65,432
" mot from Revenue	28,935	17,529	428	...	46,892	...	46,892	1,27,74,730	29,75,855	3,43,461	-1,135	1,60,92,900	81,505	1,60,09,395
Bihar and Orissa.														
Orissa Project	5,507	1,792	272	...	7,511	...	7,511	1,96,97,248	48,03,540	20,71,101	...	2,66,74,892	1,01,661	2,64,73,231
Sono Project	5,607	1,732	272	...	7,511	...	7,511	1,90,28,983	52,58,081	21,57,981	...	2,61,45,345	4,80,959	2,59,64,386
Total	5,517	1,732	272	...	7,521	...	7,521	3,87,25,931	1,00,62,221	42,82,085	...	5,50,20,237	5,82,650	5,24,37,617
Deduct—Outlay charged against Revenue (Account No. 63A)	-10	...	...	...	-10	...	-10	9,81,993	12,15,009	8,794	...	12,08,796	236	12,08,560
								3,77,40,929	98,47,212	49,23,291	...	5,18,11,441	5,82,384	5,12,29,057
Central Provinces.														
Wainganga Canal	1,33,026	65,399	3,012	-805	2,00,632	...	2,00,632	35,38,188	8,53,723	53,190	3,869	44,50,973	1,054	44,19,919
Mahanadi Canal	5,81,473	1,84,917	81,835	-52,856	7,95,439	2,330	7,93,369	70,61,998	16,20,987	4,98,928	-45,813	97,38,310	8,718	97,29,591
Asola Mendha Tank	3,130	2,145	63	...	5,338	...	5,338	13,87,601	2,92,870	23,144	...	17,03,118	9,955	16,93,163
Total	7,17,629	2,52,461	84,910	-53,391	10,01,509	2,330	9,99,179	1,26,90,700	27,66,583	5,75,262	-39,914	1,68,82,101	19,757	1,68,72,344
Deduct—Outlay charged against Revenue (Account No. 48A) . . . . .	...	...	...	...	...	...	...	5,51,277	1,25,767	13,203	...	6,93,246	263	(a) 6,92,983
	7,17,629	2,51,461	81,910	-53,391	10,01,509	2,330	9,99,179	1,20,36,433	26,10,816	5,62,050	-39,914	1,51,99,163	19,491	1,51,79,661
TOTAL OUTLAY ON CONSTRUCTION	42,42,005	13,01,653	2,43,101	10,95,151	69,82,500	1,64,892	67,17,608	45,49,751	9,46,15,871	2,84,05,386	87,44,737	57,35,53,589	48,77,578	57,35,75,693
Deduct—Total charged against Revenue	34,152	19,261	700	...	54,113	...	54,113	1,43,13,990	33,46,631	3,65,157	-1,136	1,79,91,942	85,001	1,79,09,938
	42,07,853	12,82,392	2,42,701	10,95,451	68,48,087	1,64,892	66,83,195	44,03,83,552	8,03,29,013	2,81,00,129	67,43,903	55,15,58,627	47,92,572	55,87,65,755
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85 . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	5,40,24,150
Net—Irrigation Works—Construction (not charged to Revenue)							66,83,195							50,27,41,605

(a) Asola Mendha Tank
Wainganga Canal
Mahanadi " "

Rs.
• 62,937
• 30,576
• 63,150
Rs. 156,663

No. 77A.—DETAILED ACCOUNT of WORKS EXPENDITURE—(i) Building during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Government House	—17,866	19,41,259
(ii) Secretariat	5,17,784	34,28,917
(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroys Court	26,691	6,04,844
(ii) Great Court	83,963	3,95,569
(iii) Furniture and Fittings . . . . .	...	67,088
(iv) Central Vista	78,557	3,20,718
B.—Other Government Offices . . . . .	...	...
C.—Residential Buildings	34,41,039	81,20,169
D.—Medical Buildings . . . . .	...	...
E.—Police Buildings . . . . .	...	...
F.—Fire Station . . . . .	...	...
G.—Miscellaneous Civil Buildings	8,560	58,409
H.—Military Buildings	22,615	4,72,855
I.—Other Buildings	4,306	4,816
Total Buildings	41,62,072	1,54,14,714

No. 77B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) Communications during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Arteries	34,250	40,762
B.—Arteries	1,92,425	8,98,985
C.—Miscellaneous roads	25,083	38,917
D.—Service Roads	34,144	66,966
E.—Roads on Ridge . . . . .	...	...
F.—Dust-proof treatment . . . . .	...	11,386
G.—Through Communications	50,939	61,466
Total Communications	3,36,741	11,21,512

No. 77C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens—		
(1) Central Vista Construction	1,81,568	2,48,772
(2) Other Parks and Gardens	43,677	3,11,521
B.—Recreation Parks	44,257	65,954
C.—Palings	—14,754	63,867
D.—Road Circuses . . . . .	...	...
E.—Indrapati Reservoir . . . . .	...	...
F.—Extensions to South . . . . .	...	...
Total Miscellaneous Public Improvements	2,54,748	6,90,114

No. 77D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(v) Irrigation during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year
	R	R
(i) Irrigation Water Supply	5,44,073	6,70,106
Total Irrigation	5,44,073	6,70,106

No. 77E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year
	R	R
(i) Storm water drains	2,07,781	16,18,203
(ii) Sewerage and Sewage disposal	3,55,341	8,59,183
(iii) Water supply	6,43,753	7,98,067
(iv) Conservancy	92,213	1,48,512
Total Sanitation	12,99,088	34,23,955

No. 77F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (ix) Miscellaneous during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	22,114	91,416
B.—Preparation of site	1,22,407	23,69,708
C.—Experiments and models	16,661	78,742
D.—Service Roads	3,038	5,81,146
E.—Water supply and other general services	2,85,264	17,45,497
F.—Medical and sanitary	16,546	93,521
G.—Miscellaneous	2,56,890	11,60,591
Total Miscellaneous	7,23,229	61,20,621

No. 77G.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during construction during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	1,51,889	4,04,118
(ii) Maintenance of roads	6,099	3,51,876
(iii) Maintenance of public parks and gardens	2,28,098	4,84,438
(iv) Maintenance of road circuses . . . . .	...	...
(v) Maintenance of irrigation water supply	33,574	1,04,507
(vi) Maintenance of temporary water supply	56,158	2,10,104
(vii) Maintenance expenditure in connection with conservancy and sanitation	46,541	1,68,507
(viii) Up-keep of hospitals and dispensaries	11,031	45,237
(ix) Renewal of coolie camps . . . . .	...	10,310
(x) Renewing hospital and dispensary for coolies . . . . .	...	3,146
(xi) Maintenance of storm water drains	9,812	16,238
(xii) Entertainment of chowkidars and other menial establishment	10,702	47,620
(xiii) Running expenses of electric power plant for general purposes	35,085	2,02,769
(xiv) Running expenses of railways for general purposes	55,511	2,75,266
(xv) Running expenses of tractors and lorries	11,695	66,982
(xvi) Unforeseen	40,556	1,15,333
Total Maintenance during construction	7,59,051	25,06,528

No. 78.—ACCOUNT of RECEIPTS from BOMBAY DEVELOPMENT SCHEME during the year 1921-22.

Heads of Account.	Receipts during the year 1920-21.
	₹
Town duty on raw cotton	2,75,606
Miscellaneous receipts	1,545
TOTAL .	2,77,151

No. 78 A.—ACCOUNT of EXPENDITURE on BOMBAY DEVELOPMENT SCHEME during, and to end of the year 1920-21.

Holds of Account.	Expenditure during the year.	Total expenditure to end of the year.
A.—WORKS AND ACQUISITION.	Rs.	Rs.
<i>Bombay Schemes.</i>		
Back Bay Reclamation	41,36,875	41,36,875
<i>Suburban Schemes.</i>		
Gilbert Hill	2,98,877	2,98,877
Bandra-Ghodbunder Road	1,73,108	1,73,108
Salsette main drainage	4,162	4,162
Mogra	270	270
Ambernath	1,130	1,130
Water Supply, Salsette	3,35,961	3,35,961
TOTAL	8,13,508	8,13,508
<i>General.</i>		
Quarters, Offices, etc., Bombay and Salsette	9,79,631	9,79,631
Miscellaneous Works	37,607	37,607
TOTAL	10,17,238	10,17,238
TOTAL A—WORKS AND ACQUISITION	59,67,621	59,67,621
B.—ESTABLISHMENT.		
Establishment charges on Directorate	78,227	78,227
Ditto Back Bay Reclamation	59,188	59,188
Ditto Development Works other than Back Bay Reclamation.	1,08,358	1,08,358
TOTAL	2,45,773	2,45,773
C.—TOOLS AND PLANT	2,37,360	2,37,360
E.—SUSPENSE	1,693	1,693
GRAND TOTAL	64,52,447	64,52,447

N.—By. Irrn. and other Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No of Items.	INDIA, GENERAL.											NORTH WEST FRONTIER PROVINCE.			
		D. G. MILY. WORKS.	PERMT WORKS, DELHI	DELHI PRO- VINCE	BALUCHISTAN.			VICE- ROYAL ESTATES	INDIAN MUNITIONS BOARD.	TOTAL.						
		Other Public Works.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	
DIRECTION.		Rs.	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs.
Chief Engineer and Secre- tariat.																
Director-General and Assist- ants	1	2,89,330	...	...	...	...	...	...	...	2,89,330	...	2,89,330	...	...	...	...
Chief Engineers and Assist- ants	2	7,92,979	1,10,257	...	...	...	...	...	...	9,03,236	..	9,03,236	...	...	...	...
Upper and Lower Subord- nates	3	...	6,889	...	..	...	...	...	...	6,889	...	6,889	...	...	...	...
Office Establishment	4	5,10,867	1,72,121	...	...	...	...	...	...	6,82,989	...	6,82,988	...	...	...	...
Travelling Allowance	5	78,780	32,033	...	...	...	...	...	...	1,10,813	...	1,10,813	...	...	...	...
Office Expenses	6	2,02,661	41,519	...	...	..	...	..	...	2,44,180	...	2,44,180	...	...	...	...
Presidency House-rent and other Local Allowances . . .	7	8,174	..	...	..	...	...	...	...	8,174	...	8,174	...	...	...	...
Special Officers in Perma- nent Works, Delhi	8	...	1,44,775	...	...	...	...	...	...	1,44,775	...	1,44,775	...	...	...	...
TOTAL	9	18,82,791	5,07,594	...	...	...	..	...	...	23,90,385	...	23,90,385	...	...	...	...
Superintending Engineers.																
Superintending Engineers and Assistants	10	...	73,072	...	...	...	...	...	...	73,072	...	73,072	...	22,459	22,459	...
Upper and Lower Subor- dinates	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establish- ments	12	...	...	...	...	...	...	...	...	...	...	...	...	25,851	25,851	...
Travelling Allowances	13	...	...	...	...	...	...	...	...	...	...	...	...	3,422	3,422	...
Office Expenses	14	...	...	...	...	...	...	...	...	...	...	...	...	11,511	11,511	...
Presidency House-rent and other Local Allowances . . .	15	...	...	..	...	...	..	...	...	...	...	...	...	294	294	...
TOTAL	16	...	73,072	...	..	...	...	..	...	73,072	...	73,072	...	63,037	63,037	...
TOTAL DIRECTION	17	18,82,791	5,80,666	...	...	...	...	...	...	24,63,457	...	24,63,457	...	63,037	63,037	...
CONSTRUCTION.																
Engineer Establishment	18	23,47,120	2,92,518	17,000	...	11,544	11,544	6,422	...	26,63,060	11,544	26,74,604	...	1,03,787	1,03,787	...
Upper Subordinates	19	8,89,014	1,69,010	...	...	7,806	7,806	9,670	...	10,67,694	7,806	10,75,500	...	22,401	22,401	...
Lower Subordinates	20	2,45,269	87,003	...	...	261	261	1,075	...	2,83,347	261	2,83,608	...	28,488	28,488	...
Petty Establishment	21	96,513	...	...	...	10,406	10,406	1,372	...	97,885	10,406	1,08,291	...	24,860	24,860	...
Office Establishment includ- ing accountants	22	13,24,747	1,47,060	...	...	8,299	8,299	9,442	6,234	14,87,483	8,299	14,95,782	...	68,447	68,447	...
Medical ditto	23	...	...	...	...	...	...	...	...	...	...	...	...	6,581	6,581	...
Travelling Allowances	24	5,18,724	84,832	815	...	9,783	9,783	6,059	356	6,10,786	9,783	6,20,569	...	54,569	54,569	...
Office Expenses	25	3,87,909	31,133	51,163	...	4,284	4,284	3,711	227	4,74,143	4,284	4,78,427	...	66,045	66,045	...
Presidency House-rent and other Local Allowances . . .	26	1,18,717	...	...	...	3,002	3,002	1,577	661	1,20,955	3,002	1,23,957	...	19,723	19,723	...
TOTAL CONSTRUCTION	27	59,28,013	7,61,556	68,978	...	55,385	55,385	39,328	7,478	68,05,353	55,385	68,60,738	...	3,94,901	3,94,901	...
Carried over	28	78,10,804	13,42,222	68,978	...	55,385	55,385	39,328	7,478	92,68,810	55,385	93,24,195	...	4,57,938	4,57,938	...

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 300.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,89,330	...	2,89,330
2	2,17,484	...	2,17,484	...	...	...	1,30,753	...	1,30,753	1,21,679	...	1,21,679	...	13,73,154	...	13,73,152
3	16,914	...	16,914	...	...	...	4,534	...	4,534	...	...	...	...	28,337	...	28,337
4	1,61,469	...	1,61,469	...	...	...	1,09,952	...	1,09,952	1,62,176	...	1,62,176	...	11,16,585	...	11,16,585
5	7,259	...	7,259	...	...	...	3,889	...	3,889	8,769	...	8,769	...	1,30,730	...	1,30,730
6	24,983	...	24,983	...	...	...	26,491	...	26,491	31,811	...	31,811	...	3,27,465	...	3,27,465
7	45,881	...	45,881	...	...	...	5,496	...	5,496	29,652	...	29,652	...	89,203	...	89,203
8	...	...	...	...	...	...	...	...	...	...	...	...	...	1,44,775	...	1,44,775
9	4,73,990	...	4,73,990	...	...	...	2,81,115	...	2,81,115	3,54,087	...	3,54,087	...	34,99,577	...	34,99,577
10	1,76,334	...	1,76,334	...	...	...	87,775	63,031	1,55,806	81,869	70,637	1,52,526	...	4,19,050	1,61,147	5,80,197
11	...	...	...	...	...	...	2,024	3,943	5,967	...	948	948	...	3,024	4,891	6,915
12	1,39,205	...	1,39,205	...	...	...	36,353	13,909	50,262	60,000	39,159	99,159	...	2,35,658	78,419	3,13,977
13	14,786	...	14,786	...	...	...	17,634	7,436	25,070	6,480	5,661	12,141	...	38,900	16,519	55,419
14	14,999	...	14,999	...	...	...	9,335	16,699	26,034	13,616	4,893	18,509	...	37,950	33,103	71,053
15	8,163	...	8,163	...	...	...	1,842	493	2,335	5,650	4,764	10,404	...	15,655	5,541	21,196
16	3,53,487	...	3,53,487	...	...	...	1,54,963	1,10,511	2,65,474	1,67,615	1,26,072	2,93,687	...	7,49,137	2,99,620	10,48,757
17	8,27,477	...	8,27,477	...	...	...	4,36,678	1,10,511	5,46,689	5,21,702	1,26,072	6,47,774	...	42,48,714	2,99,620	45,48,334
18	7,09,667	...	7,09,667	17,262	...	17,262	6,67,925	6,32,187	13,00,112	3,02,574	1,76,987	4,79,561	8,168	43,68,656	9,34,505	52,93,161
19	8,57,504	...	8,57,504	10,890	...	10,890	2,98,680	2,80,495	5,79,175	89,382	33,931	1,23,313	2,450	23,35,600	3,44,633	26,80,233
20	2,50,705	...	2,50,705	5,496	...	5,496	1,74,891	1,76,191	3,51,082	59,012	52,801	1,11,813	...	7,73,451	2,57,747	10,31,192
21	1,56,896	...	1,56,896	3,688	...	3,688	1,96,674	3,86,146	5,82,820	6,389	11,257	17,646	...	4,61,532	4,32,669	8,94,201
22	4,94,322	...	4,94,322	11,555	...	11,555	5,33,665	4,92,908	10,26,473	3,17,762	85,683	4,03,445	8,656	28,53,343	6,55,337	35,08,680
23	4,679	...	4,679	...	...	...	31	9,155	9,186	4,258	1,574	5,832	...	8,968	17,316	26,278
24	4,28,783	...	4,28,783	17,762	...	17,762	3,25,237	2,84,461	6,09,698	1,27,534	61,457	1,88,991	2,049	15,12,161	4,10,270	19,22,421
25	1,49,312	...	1,49,312	4,614	...	4,614	1,43,081	1,91,940	3,35,021	65,209	38,584	1,03,793	454	3,36,613	3,00,853	11,37,666
26	2,01,036	...	2,01,036	7,252	...	7,252	23,76	11,808	35,568	40,074	14,054	54,128	1,625	3,94,702	48,587	4,43,289
27	32,52,904	...	32,52,904	87,519	...	87,519	23,63,844	24,65,291	48,29,135	10,13,194	4,76,828	14,88,522	23,402	1,35,45,216	33,91,905	1,69,37,121
28	40,80,381	...	40,80,381	87,519	...	87,519	27,99,022	25,71,802	53,75,724	15,33,896	6,92,400	21,36,296	23,402	1,77,93,020	36,91,525	2,14,85,455

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding)

PARTICULARS.	INDIA, GENERAL.													NORTH-WEST FRONTIER PROVINCE.		
	No. of Items.	D. G. MILY. WORKS.	PERMT. WORKS, DELHI.	DELHI PROVINCE	Consulting Architect and Electrical Adviser to the Government of India.	BALUCHISTAN.			VICEROYAL ESTATES.	INDIAN MUNITIONS BOARD.	TOTAL.					
		Other Public Works.	Other Public Works.	Other Public Works.		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.			
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	29	78,10,804	13,42,222	68,978	...	...	55,385	55,385	39,328	7,478	92,68,810	55,385	93,24,195	...	4,57,938	4,57,938
(a)																
ACCOUNTS.																
Examiners, Deputies and Assistants	30	93,554	...	...	...	...	...	...	...	...	93,554	...	93,554	...	...	...
Accountants	31	71,072	...	...	...	...	...	...	...	...	71,072	...	71,072	...	...	...
Office Establishment	32	1,72,204	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204	...	...	...
Travelling Allowances	33	36,704	...	...	...	...	...	...	...	...	36,704	...	36,704	...	...	...
Office Expenses	34	47,202	...	...	...	...	...	...	...	...	47,202	...	47,202	...	...	...
Presidency and Local Allowances	35	18,345	...	...	...	...	...	...	...	...	18,345	...	18,345	...	...	...
Presidency House-rent	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	37	4,39,081	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081	...	...	...
SANITARY ENGINEERS AND THEIR ESTABLISHMENTS	38	...	13,373	...	...	...	...	...	...	...	13,373	...	13,373	...	...	...
CONSULTING ARCHITECT, ELECTRICAL ADVISER AND OTHER MISCELLANEOUS ACCOUNTS	39	...	27,936	...	37,320	...	...	...	...	...	65,256	...	65,256	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	433	433	...	...	...	433	433	...	1,70,965	1,70,965
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...	...	...	19,047	19,047
SURVEY AND OTHER SPECIAL ESTABLISHMENTS	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	43	4,51,745	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745	...	...	...
GOVERNOR'S ESTATES	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS IN PERMANENT WORKS, DELHI AND THEIR ESTABLISHMENT	45	...	93,818	...	...	...	...	...	...	...	93,818	...	93,818	...	...	...
TOTAL AMOUNT AUDITED	46	87,01,630	14,77,349	68,978	37,320	...	55,818	55,818	39,328	7,478	1,03,32,093	55,818	1,03,37,911	...	6,47,950	6,47,950
Add—Charges by other Branches and Departments, etc.	47	—32,930	...	1,66,860	...	2,30,764	675	2,31,439	11,575	...	3,76,269	675	3,76,944	2,46,128	8,457	2,54,585
TOTAL	48	86,68,700	14,77,349	2,35,838	37,320	2,30,764	56,493	2,87,257	50,903	7,478	1,07,08,352	56,493	1,07,64,845	2,46,128	6,56,407	9,02,535
Deduct—Charges to other Branches and Departments, etc.	49	12,49,990	4,67,121	—72,938	...	...	...	...	8,072	...	16,52,245	...	16,52,245	...	5,436	5,436
GRAND TOTAL	50	74,18,710	10,10,228	3,08,776	37,320	2,30,764	56,493	2,87,257	42,831	7,478	90,56,107	56,493	91,12,600	2,46,128	6,50,971	8,97,099

(a) Charges for accounts establishment in the Public Works Department are now shown under "18—General Administration."

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*contd.*

Railways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR	CARRIED FORWARD TO PAGE 302.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29	40,83,381	...	40,83,381	87,519	...	87,519	27,93,922	25,75,802	53,75,724	15,33,89	6,02,400	21,36,296	23,402	1,77,93,930	36,91,525	2,14,85,465
30	...	...	...	...	...	...	...	...	...	...	...	...	...	93,554	...	93,554
31	...	...	...	...	...	...	...	...	...	...	...	...	...	71,072	...	71,072
32	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,204	...	1,72,204
33	...	...	...	...	...	...	...	...	...	...	...	...	...	86,704	...	86,704
34	...	...	...	...	...	...	...	...	...	...	...	...	...	47,202	...	47,202
35	...	...	...	...	...	...	...	...	...	...	...	...	...	18,345	...	18,345
36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...	...	...	...	...	4,39,081	...	4,39,081
38	1,56,457	...	1,56,457	...	...	...	95,956	...	95,956	...	...	...	...	2,65,786	...	2,65,786
39	1,08,547	...	1,08,547	...	...	...	2,44,810	...	2,44,810	83,847	...	83,847	...	5,02,460	...	5,02,460
40	...	...	...	...	...	...	32,429	1,81,319	2,13,748	...	52,774	52,774	...	32,429	4,05,491	4,37,920
41	...	...	...	...	...	...	...	...	...	...	2,60,200	2,60,200	...	...	2,79,247	2,79,247
42	...	...	...	...	...	...	...	...	...	...	3,761	3,761	...	...	3,761	3,761
43	...	...	...	...	...	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745
44	...	...	...	...	...	...	...	...	...	...	42,589	42,589	...	42,589	...	42,589
45	...	...	...	...	...	...	...	...	...	...	...	...	...	33,818	...	33,818
46	43,45,385	...	43,45,385	87,519	...	87,519	31,73,117	27,57,121	59,30,238	16,60,382	9,19,135	25,79,467	23,402	1,06,21,836	43,80,024	2,40,01,862
47	...	20,02,764	20,02,764	5,000	940	5,940	1,56,082	...	1,56,082	2,36,108	1,89,460	4,25,568	...	10,19,597	22,02,296	32,21,893
48	43,45,385	20,02,764	63,48,149	92,519	940	93,459	33,29,209	27,57,121	60,86,330	18,96,440	11,08,595	30,05,035	23,402	2,06,41,435	65,82,320	2,72,23,755
49	22,10,038	...	22,10,038	6,219	...	6,219	5,31,905	1,02,501	6,34,406	1,95,409	4,13,353	6,08,762	...	19,45,957	5,21,290	51,17,087
50	21,35,347	20,02,764	41,38,111	87,519	940	88,459	7,97,304	26,54,620	34,51,924	17,01,031	6,95,242	23,96,273	23,402	1,00,45,635	60,61,030	2,21,06,668

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 297.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants . . .	1	2,69,330	...	2,69,330	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants . . .	2	13,73,152	...	13,73,152	93,581	81,931	1,75,512	...	...	...	78,824	1,72,087	2,49,311	1,76,139	...	1,76,139
Upper and Lower Subordinates . . .	3	28,337	...	28,337	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment . . .	4	11,16,585	...	11,16,585	1,28,495	74,413	2,02,908	...	...	...	91,633	80,224	1,51,157	1,58,003	...	1,58,003
Other Miscellaneous Establishment . . .	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances . . .	6	1,30,730	...	1,30,730	14,434	10,911	25,345	...	...	...	7,103	9,420	13,526	18,900	...	18,900
Office expenses . . .	7	3,27,485	...	3,27,485	26,350	27,092	55,442	...	...	...	32,068	55,136	87,204	34,634	...	34,634
Presidency house-rent and other local allowances . . .	8	89,213	...	89,203	7,083	5,787	12,870	...	...	...	21,519	42,153	63,672	17,333	...	17,333
Special officers in Permanent Works, Delhi . . .	9	1,41,775	...	1,41,775	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . . .	10	34,90,577	...	34,90,577	2,71,943	2,00,134	4,72,077	...	...	...	1,68,950	3,05,820	5,64,870	4,01,008	...	4,01,008
Superintending Engineers.																
Superintending Engineers and Assistants . . .	11	4,19,050	1,61,147	5,60,197	1,25,096	1,35,184	2,60,280	23,266	...	23,266	98,257	2,25,528	3,23,783	3,05,010	...	2,05,810
Upper and Lower Subordinates . . .	12	2,021	4,891	6,915	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishment . . .	13	2,35,558	78,419	3,13,977	60,094	61,423	1,22,417	19,028	...	19,028	45,290	97,099	1,42,369	1,66,827	...	1,66,827
Travelling allowances . . .	14	38,900	16,519	55,419	10,921	18,427	27,348	5,347	...	5,347	12,531	39,918	52,450	30,157	...	30,157
Office expenses . . .	15	37,050	33,103	71,053	14,629	39,043	53,102	4,664	...	4,664	—874	56,235	55,381	25,572	...	25,572
Presidency house-rent and other local allowances . . .	16	15,665	5,541	21,196	1,464	42	1,506	4,035	...	4,035	4,776	3,523	8,299	3,179	...	3,179
TOTAL . . .	17	7,40,137	2,09,820	10,48,757	2,12,534	2,52,119	4,64,653	57,238	...	57,238	1,50,890	4,22,302	5,82,282	4,31,345	...	4,31,345
TOTAL DIRECTION . . .	18	42,48,711	2,09,620	45,48,334	4,84,477	4,52,253	9,36,730	57,238	...	57,238	3,58,930	7,66,282	11,47,152	8,32,353	...	8,32,353
CONSTRUCTION.																
Engineer Establishment . . .	19	43,68,656	9,24,505	52,93,161	4,43,986	0,57,063	11,01,949	37,103	...	37,103	4,43,741	14,83,413	19,27,153	9,49,275	1,77,403	11,26,677
Upper Subordinates . . .	20	23,35,600	3,41,633	26,80,233	1,89,141	1,10,805	2,99,946	8,090	...	8,010	1,11,552	2,20,271	3,31,823	3,48,840	41,592	3,90,432
Lower Subordinates . . .	21	7,73,451	2,57,741	10,31,192	1,30,193	2,45,197	3,75,395	9,362	1,730	11,098	54,642	2,98,890	3,51,732	2,47,354	51,210	2,98,564
Petty Establishments . . .	22	4,81,532	4,32,669	9,14,201	12,072	87,046	1,00,018	4,054	...	4,054	5,105	1,13,772	1,18,877	40,530	9,265	55,795
Office Establishment including Accountants . . .	23	23,53,343	6,55,337	35,08,680	3,00,639	3,92,016	7,62,585	27,330	495	27,825	2,28,697	7,96,216	10,22,913	5,08,090	1,14,425	7,10,515
Medical Establishments . . .	24	8,063	17,310	26,278	...	14,789	14,789	...	...	...	...	76,733	76,732	1,452	100	1,552
Other Miscellaneous Establishment . . .	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances . . .	26	15,12,161	4,10,270	19,22,421	2,42,503	2,62,700	5,25,203	21,343	...	...	...	...	...	...	...	...
Office expenses . . .	27	8,36,813	3,00,653	11,37,666	94,605	2,06,751	3,91,359	8,854	...	8,654	1,07,069	5,66,075	8,73,744	1,43,042	33,275	1,70,317
Presidency house-rent and other local allowances . . .	28	3,91,702	43,587	4,43,269	26,661	27,293	58,123	10,208	828	10,896	79,558	1,14,516	1,04,072	94,827	33,561	99,489
TOTAL CONSTRUCTION . . .	29	1,35,45,216	33,91,005	1,69,37,121	15,11,905	21,15,463	36,27,367	1,26,154	2,864	1,29,018	11,78,291	43,49,553	55,27,751	28,79,049	5,60,832	34,89,881
Carried over . . .	30	1,77,93,030	36,01,525	2,14,85,455	10,99,393	25,87,715	45,64,007	1,83,302	2,864	1,88,256	15,37,131	51,37,775	86,74,906	37,11,402	5,60,832	42,72,234

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*concl'd.*

Railways.)

No. of Items.	Bihar and Orissa.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,80,330	...	2,80,330
2	1,04,605	...	1,04,605	1,10,448	...	1,10,448	...	...	...	...	90,630	...	90,630	20,24,877	2,54,018	22,79,795
3	1,876	...	1,876	...	...	...	...	...	...	...	...	...	...	30,213	...	30,213
4	91,620	...	91,620	94,816	...	94,816	...	...	...	...	67,228	...	67,228	17,10,488	1,83,037	18,60,125
5	...	...	...	...	...	...	...	...	...	...	7,350	...	7,350	7,350	...	7,350
6	9,967	...	9,967	9,562	...	9,562	...	...	...	...	6,461	...	6,461	1,95,160	17,831	2,12,401
7	18,523	...	18,523	13,301	...	13,301	...	...	...	...	7,903	...	7,903	4,00,244	82,228	5,42,472
8	12,997	...	12,997	8,050	...	8,050	...	...	...	...	2,238	...	2,238	1,50,029	47,040	2,06,069
9	...	...	...	...	...	...	...	...	...	...	...	...	...	1,41,775	...	1,41,775
10	2,37,607	...	2,37,607	2,30,581	...	2,30,581	...	...	...	...	1,81,810	...	1,81,810	50,27,468	5,66,054	55,03,520
11	43,430	66,774	1,10,213	66,610	85,980	1,72,590	20,585	...	20,585	...	22,821	...	22,821	10,50,734	6,74,820	17,25,554
12	...	...	...	...	740	740	...	...	...	...	...	...	...	2,024	5,031	7,055
13	48,804	50,004	98,808	90,254	65,717	1,55,971	13,002	...	13,002	...	28,374	...	28,374	7,04,810	3,53,562	10,58,361
14	8,581	9,818	18,399	14,056	7,583	22,539	4,446	...	4,446	...	7,384	...	7,384	1,33,233	90,064	2,23,297
15	7,857	8,105	15,962	13,325	13,830	27,155	3,870	...	3,870	...	5,068	...	5,068	1,11,491	1,50,322	2,61,813
16	...	...	...	11,023	8,817	19,840	...	...	...	...	543	...	543	42,475	15,423	57,898
17	1,06,681	1,35,389	2,42,070	2,17,068	1,80,183	3,97,251	48,593	...	48,593	...	82,180	...	82,180	20,41,766	12,50,622	33,34,388
18	3,44,278	1,85,300	5,29,578	4,53,640	1,80,183	6,33,823	48,593	...	48,593	...	2,44,000	...	2,44,000	70,72,232	18,55,676	89,27,908
19	1,41,904	2,06,592	3,51,496	3,33,211	2,70,415	6,12,526	18,204	...	18,204	2,750	1,94,425	...	1,94,425	80,36,375	37,20,289	1,06,55,665
20	60,564	94,243	1,54,807	63,830	94,021	1,57,851	2,428	...	2,428	1,200	73,746	...	73,746	31,04,970	0,06,184	41,01,154
21	34,203	90,853	1,25,056	1,23,979	1,50,068	2,73,047	11,341	...	11,341	600	46,826	...	46,826	14,34,051	11,03,593	25,37,640
22	8,460	41,913	50,373	30,240	38,478	77,718	7,105	...	7,105	...	1,158	...	1,158	5,55,153	7,23,143	13,09,296
23	1,57,502	2,22,051	3,79,553	2,44,030	1,50,062	4,03,152	18,535	...	18,535	5,753	1,95,545	...	1,95,545	46,94,825	23,40,532	70,35,357
24	1,063	9,827	10,890	165	8,081	8,246	350	...	350	...	6,332	...	6,332	18,360	1,28,830	1,45,199
25	...	...	...	...	...	...	...	...	...	...	3,088	...	3,088	3,088	...	2,068
26	94,723	1,27,590	2,22,313	1,55,030	1,20,209	2,75,239	10,237	...	10,237	1,624	95,767	...	95,767	27,73,540	17,21,925	44,95,465
27	25,548	87,760	1,13,308	54,275	45,050	99,325	4,890	...	4,890	600	41,634	...	41,634	13,17,220	13,30,367	26,47,587
28	1,839	3,081	4,920	53,839	55,821	1,10,440	1,307	...	1,307	1,342	54,283	...	54,283	7,00,724	2,84,456	9,85,180
29	4,09,020	8,84,799	13,93,819	11,07,868	9,60,505	20,68,373	83,018	...	83,018	13,980	7,14,593	...	7,14,593	2,18,50,413	1,22,06,010	3,36,56,423
30	8,43,293	10,20,198	18,63,491	15,01,317	11,40,777	27,02,094	1,32,311	...	1,32,311	13,980	9,58,593	...	9,58,593	2,87,31,646	1,41,21,666	4,28,53,312

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 200.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,77,01,030	36,91,535	2,14,92,565	10,06,932	25,07,715	45,61,007	1,63,402	2,664	1,50,256	15,37,131	51,37,775	69,74,908	37,11,402	6,60,812	43,72,214
ACCOUNTS.																
Extra-duty, Deputies and Assistants	32	93,854	...	93,854	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	71,072	...	71,072	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	1,72,704	...	1,72,704	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	36,704	...	36,704	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	47,202	...	47,202	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	18,345	...	18,345	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent.	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	39	4,39,081	...	4,39,081	...	...	...	...	...	...	...	...	...	...	...	...
FAMITARY ENGINEERS AND THEIR ESTABLISHMENTS.																
CONSULTING ARCHITECT, ELECTRICAL ENGINEERS, THEIR ESTABLISHMENTS AND OTHER MISCELLANEOUS ACCOUNTS	40	2,65,760	...	2,65,760	1,01,065	...	1,01,065	...	...	...	77,140	...	77,140	45,405	...	45,405
REVENUE ESTABLISHMENT	41	5,02,470	...	5,02,470	1,04,108	...	1,04,208	...	...	...	80,219	...	80,219	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	42	32,420	4,05,491	4,37,911	...	9,51,402	9,51,402	...	3,022	3,022	...	29,71,845	29,71,845	1,77,186	2,09,333	3,86,519
SPECIAL SURVEY AND OTHER ESTABLISHMENT	43	...	2,70,247	2,70,247	...	1,27,231	1,27,231	...	...	...	...	1,32,310	1,32,310	60,983	28,831	1,42,814
BARRACK DEPARTMENT	44	...	3,701	3,701	...	...	...	...	...	...	...	1,91,541	1,91,541	...	...	...
GOVERNOR'S STATE ESTABLISHMENT	45	4,51,745	...	4,51,745	...	...	...	...	...	...	...	...	...	...	...	...
SPECIAL OFFICERS' PERMANENT WORKS DEPT. AND THEIR ESTABLISHMENT	46	42,680	...	42,680	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	48	1,00,21,838	41,80,021	2,40,01,859	22,02,575	30,40,408	59,44,093	1,63,302	5,886	1,50,478	17,00,400	84,38,510	1,01,37,006	40,27,976	8,29,001	48,56,977
Add—Charges by other Branches and Departments, etc.	49	10,10,597	22,02,286	32,12,883	54,372	37,014	87,086	...	28,152	28,152	...	78,206	78,206	...	6,33,215	0,13,245
TOTAL	50	2,06,41,435	63,82,307	2,72,23,742	22,60,947	30,80,022	59,30,960	1,63,302	31,035	2,17,430	17,00,400	85,14,716	1,02,15,212	40,27,976	14,42,216	51,70,222
Deduct—Charges to other Branches and Departments, etc.	51	45,05,707	5,21,200	51,17,087	6,03,009	4,905	6,07,974	45,288	...	45,288	84,497	1,33,670	2,23,167	16,00,692	3,45,254	19,62,890
GRAND TOTAL	52	1,00,45,038	58,61,107	2,21,06,145	17,53,038	30,75,057	54,78,005	1,38,104	34,035	1,72,142	16,15,903	83,78,046	99,02,015	24,21,284	10,00,652	35,17,930

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1921—*concl'd.*

Railways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDER- ABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Other Public Works.	Irriga- tion.	Total.	Other Public Works.	Irriga- tion.	Total.
	Rs. 8,43,209	Rs. 10,20,109	Rs. 18,63,496	Rs. 16,81,317	Rs. 11,40,777	Rs. 27,02,094	Rs. 1,32,211	Rs. ...	Rs. 1,32,211	Rs. 13,989	Rs. 9,58,583	Rs. ...	Rs. 9,58,583	Rs. 2,57,31,645	Rs. 1,41,21,850	Rs. 4,28,53,331
32	...	...	...	...	...	...	...	...	...	...	...	...	...	93,554	...	93,554
33	...	...	...	...	...	...	...	...	...	...	...	...	...	71,072	...	71,072
34	...	...	...	...	...	...	...	...	...	...	...	...	...	1,72,201	...	1,72,201
35	...	...	...	...	...	...	...	...	...	...	...	...	...	36,701	...	36,701
36	...	...	...	...	...	...	...	...	...	...	...	...	...	47,202	...	47,202
37	...	...	...	...	...	...	...	...	...	...	...	...	...	18,345	...	18,345
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...	4,39,031	...	4,39,031
40	1,31,760	...	1,31,760	...	...	...	...	...	...	...	...	...	...	8,25,082	...	8,25,082
41	89,025	...	89,025	...	...	...	...	...	...	...	...	...	...	7,81,012	...	7,81,012
42	...	5,04,304	5,04,304	...	93,328	93,328	...	...	...	...	...	...	...	2,09,615	52,28,789	54,38,403
43	...	61,315	61,315	...	...	...	...	...	...	...	...	...	...	90,083	9,81,073	7,52,956
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,05,302	1,95,302
45	...	...	...	...	...	...	...	...	...	...	...	...	...	4,51,745	...	4,51,745
46	...	...	...	...	...	...	...	...	...	...	...	...	...	42,589	...	42,589
47	...	...	...	...	...	...	...	...	...	...	...	...	...	93,818	...	93,818
48	10,64,083	10,75,817	27,39,900	15,61,317	12,34,103	27,95,420	1,32,211	...	1,32,211	13,989	9,58,583	...	9,58,583	3,14,08,470	2,02,07,740	5,18,74,210
49	5,26,780	2,60,107	7,86,887	...	1,48,145	1,48,145	1,540	...	1,540	...	...	14,585	14,585	16,02,209	33,78,440	40,60,738
50	15,00,872	19,30,014	35,26,886	15,61,317	18,82,248	29,43,565	1,33,751	...	1,33,751	13,989	9,58,583	14,585	9,73,178	3,30,03,703	2,35,58,150	5,60,54,857
51	2,92,979	8,35,110	11,28,089	1,90,141	6,824	1,96,965	287	...	287	349	37,055	...	37,055	73,68,094	18,62,423	82,06,517
52	12,97,803	11,00,904	23,98,797	13,71,178	13,75,424	27,46,602	1,33,464	...	1,33,464	13,640	9,71,533	14,585	9,30,123	2,57,12,674	2,17,33,736	4,74,46,410

No. 79A.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE
REVENUE ACCOUNTS for the Year

(Excluding—

(Excluding)													
PARTICULARS.	No. of Items.	Reference to De- tailed Account.	INDIA, GENERAL.							North- West Frontier Province.	MADRAS.		Bombay.
			Director General Military Works.	Permanent Works, Delhi.	Delhi Provinces.	Balnchis- tan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.		Madras Proper.	Coorg.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
WORKS AND REPAIRS.		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	134 to 137	...	...	...	...	...	...	...	1,11,927	...	30,98,254	
IRRIGATION.													
(Imperial and Provincial.)													
Minor Works } Original and Navigation, Capital.	2	192 to 197	...	...	...	10,056	..	...	10,056	...	67,145	...	1,80,251
Minor Works } Original and Navigation, Revenue	3	198 to 201	...	...	...	...	...	...	...	...	—17,264	...	59,178
Repairs.	4	201	...	...	...	15,860	...	...	15,860	...	3,36,977	...	4,51,539
Minor Works } Original and Navigation, Agricultural.	5	190 to 191	...	...	...	2,889	...	...	2,889	35,957	3,57,865	18	3,98,216
Repairs.	6	191	...	...	...	—43	..	...	—43	...	16,44,600	2,148	24,20,927
OTHER PUBLIC WORKS.													
Imperial Civil Works.	7	208 to 209	1,40,677	...	19,66,023	8,19,837	1,17,874	...	30,44,411	16,01,501	66,166	41,212	9,87,616
Repairs.	8	209	1,91,446	...	9,61,462	3,28,678	2,51,596	...	17,36,182	10,46,523	77,910	1,58,935	2,31,738
Provincial Civil Works.	9	211	...	...	...	...	...	...	...	...	44,70,087	...	1,17,84,192
Repairs.	10	211	...	...	...	...	...	...	...	...	16,10,160	...	37,49,924
Imperial Military Works.	11	205	3,52,14,256	...	7,93,924	...	...	...	3,60,08,180	...	...	436	47,818
Repairs.	12	205	97,62,776	...	2,14,904	...	...	...	99,77,680	...	..	127	82,971
Initial Expenditure on New Capital at Delhi.	13	291	...	80,79,002	...	...	...	...	80,79,002	...	...	...	...
IRRIGATION.													
(Imperial and Provincial.)													
Major Works-- Working Expenses.	14	168 to 172	...	...	...	...	...	...	...	75,302	85,605	...	3,49,882
Capital Outlay on Irrigation Works.	16	287 to 290	...	...	...	...	...	...	...	3,85,263	14,28,012	...	13,67,149
Repairs.	15	172	...	...	...	...	...	...	...	3,85,181	5,17,922	...	22,662
TOTAL WORKS AND REPAIRS	17		4,53,09,155	80,79,002	39,36,313	11,77,277	3,72,470	...	5,88,71,217	35,29,727	1,07,47,172	2,02,876	2,52,42,317

(a) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND ended 31st March 1921.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Panjab.	Burma.	Bihar and Orissa	CENTRAL PROVINCES AND BEHAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	2,11,859	720	...	...	68,377	18,47,946	...	...	...	48,29,077
2	2,70,379	...	80,677	16,766	2,207	2,14,910	5,517	2,56,626	...	...	...	10,94,534
3	2,38,179	..	4,462	19,672	9,415	1,706	...	...	..	...	...	3,15,348
4	4,09,680	...	56,961	49,462	47,599	1,93,864	...	6,799	...	..	..	15,68,541
5	4,67,920	..	89,663	1,053	2,21,984	26,94,053	52,681	89,728	...	...	5,569	44,17,616
6	6,25,833	...	28,592	...	4,56,194	4,28,798	2,71,663	57,035	...	...	44,235	59,80,040
7	7,25,897	1,01,092	2,94,248	4,37,936	31,00,988	71,440	1,18,437	1,10,393	2,04,191	80,282	15,951	1,10,91,761
8	5,64,615	72,258	1,19,057	2,79,556	2,76,970	85,193	49,029	21,822	3,40,706	27,851	22,057	51,10,402
9	86,20,890	...	39,58,762	...	62,12,868	63,77,735	38,68,270	35,47,466	...	...	10,14,189	4,98,54,459
10	86,42,766	...	33,14,482	...	30,54,534	45,10,496	13,47,512	21,66,062	...	...	20,35,917	2,54,31,853
11	5,433	3,638	6,181	23,528	48,618	1,70,428	729	1,973	3,967	...	13,485	3,63,34,414
12	43,938	2,584	13,465	37,519	29,998	3,36,301	9,280	4,966	11,699	...	45,361	1,05,95,889
13	...	...	...	...	...	...	...	...	...	...	...	80,79,002
14	321	...	1,28,334	...	8,68,950	47,573	36,731	5,274	...	...	...	15,97,972
15	1,51,759	...	15,80,106	...	46,85,362	3,24,177	6,18,764	2,80,261	...	...	...	1,09,00,853
16	7,13,653	...	14,24,062	...	4,74,458	—47,814	—10	7,17,529	...	...	...	42,07,643
17	1,64,81,263	1,79,572	1,18,10,925	8,66,212	1,94,90,145	1,54,68,658	64,46,980	86,13,880	6,50,563	1,08,133	31,90,764	18,14,03,404

No. 79A.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL.									MADEAS.	
			Director-General, Military Works	Permanent Works, Delhi.	Delhi Province.	Consulting Architect and Electrical Adviser to the Government of India.	Baluchistan.	Viceregal Estates.	Military Works under the control of Indian Mutinies Board.	TOTAL	North-West Frontier Province	Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.													
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	134 to 137	..	...	...	...	...	...	...	...	...	16,117	...
IRRIGATION.													
(Imperial and Provincial.)													
Minor Works and Navigation Capital Establishment	21	192 to 197	...	...	...	...	7,275	...	...	7,275	...	18,367	...
Minor Works and Navigation, Revenue Establishment	22	198 to 201	...	...	...	...	27,197	...	...	27,197	...	80,323	...
Minor Works and Navigation, Agricultural Establishment	23	190 to 191	..	...	...	...	22,021	...	...	22,021	12,123	8,70,138	940
OTHER PUBLIC WORKS.													
Imperial Civil Works Establishment	24	208 to 209	73,087	...	2,35,838	37,320	2,30,764	42,831	...	6,20,440	2,46,128	75,692	86,057
Provincial ditto	25	211	...	...	...	...	...	...	...	...	...	20,69,655	...
Imperial Military Works Establishment	26	265	73,45,023	...	72,938	...	...	...	7,478	74,25,439	...	...	243
Initial expenditure on New Capital at Delhi	27	201	...	10,10,228	...	...	...	..	...	10,10,228	...	...	...
IRRIGATION.													
(Imperial and Provincial.)													
Major Works—Working Expenses, Establishment	28	168 to 173	...	...	...	...	...	...	...	...	5,05,140	7,78,058	...
Capital Outlay on Irrigation Works, Establishment	29	287 to 290	...	..	...	...	...	...	...	...	1,33,708	2,39,761	...
TOTAL ESTABLISHMENT.	30		74,18,710	10,10,228	3,08,776	37,320	2,87,257	42,831	7,478	91,12,600	8,97,099	41,38,111	87,240
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	31		16.38	12.50	7.85	...	24.40	11.50	...	15.48	25.42	38.50	43.00

(a) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Accounts 31st March 1921—*contd.*

Railways.)

No. of Items.	Bombay.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		Punjab.	Burma	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
		Bengal Proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	8,24,699	749	...	1,17,181	3,141	...	...	27,108	4,33,171	...	...	...	14,22,166
21	52,879	42,287	...	38,639	2,974	694	78,837	1,782	1,35,835	...	...	...	3,74,519
22	1,47,742	2,19,385	...	99,110	27,549	86,409	63,385	...	6,294	...	...	...	7,57,394
23	5,93,357	2,92,548	...	2,02,867	374	7,54,604	4,63,364	1,18,978	1,00,568	...	...	14,585	35,41,667
24	2,02,101	1,45,697	22,021	92,937	1,27,275	2,52,104	32,236	61,086	30,766	1,99,724	13,640	11,130	21,50,034
25	25,74,239	15,45,248	...	16,56,519	...	13,52,234	22,80,225	12,31,608	13,38,976	...	...	8,93,183	1,49,34,937
26	20,096	10,056	1,400	4,459	10,829	11,661	1,08,823	2,199	1,434	2,740	...	17,225	76,16,634
27													10,10,228
28	10,22,806	96,473	...	29,26,702	...	79,22,726	3,94,453	9,53,086	3,57,095	...	...	...	1,43,56,539
29	8,956	43,800	...	2,90,581	...	2,11,413	1,01,613	...	2,52,461	...	...	...	12,82,292
30	54,51,921	23,96,273	23,421	54,28,995	1,72,142	99,92,045	35,17,936	23,98,797	27,46,600	1,33,464	13,640	9,36,123	4,74,46,416
31	21.59	14.54	13.04	48.00	19.87	51.27	22.74	37.20	31.89	20.52	12.32	29.29	26.15

No. 80.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the PUBLIC during the year ended (Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL.								Military Works under the control of Indian Administrations Board.	NORTH-WEST FRONTIER PROVINCE.			MADRAS.			No. of Item.
		General Military Works (other Public Works).	Permanent Works, Delhi (other Public Works).	Delhi Portworks (other Public Works).	BALUCHISTAN.			Viceregal (other Public Works).	Other Public Works.		Irrigation.	Total.	Other Public Works.	Irrigation.	Total.		
					Other Public Works.	Irrigation.	Total.										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.																	
Scientific instruments and drawing materials.	1	2,145	18,178	320	...	...	...	...	...	...	...	...	5,831	...	5,831	1
Plant and machinery	2	75,375	6,18,380	14,285	...	...	...	...	...	...	...	...	3,212	...	3,212	2
Tools	3	2,98,092	...	12,417	...	—422	—422	1,233	...	...	...	...	35,446	...	35,446	3
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	289	...	289	4
Camp equipage	5	48	...	...	...	...	...	...	...	...	...	...	338	...	338	5
Live-stock	6	...	...	—45	...	...	...	...	...	...	...	...	321	...	321	6
Office, etc., furniture	7	7,5786	15,714	4,377	...	...	...	...	...	...	...	...	13,991	...	13,991	7
Barrack furniture	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	...	84,364	...	...	...	...	...	...	...	—5,003	—5,003	...	37,235	37,235	9
TOTAL NEW SUPPLIES	10	3,08,188	7,10,645	31,363	...	—422	—422	1,233	...	...	—5,003	—5,003	50,428	37,235	86,663	10
Repairs and carriage	11	1,05,508	1,20,036	20,575	...	520	520	523	...	...	...	...	81,775	...	81,775	11
Repairs to Motor Cars	12	8,548	4,594	...	...	...	...	...	...	...	...	...	...	...	...	12
TOTAL	13	5,07,374	8,42,144	51,039	...	98	98	1,756	...	...	—5,003	—5,003	1,41,206	37,235	1,81,441	13
Add—Charges by other Branches and Departments.	14	4,227	—53	—70	15,001	...	15,001	549	...	38,911	...	38,911	...	...	...	14
TOTAL	15	5,71,531	8,42,091	51,962	15,001	98	15,099	2,305	...	38,911	—5,003	33,918	1,41,206	37,235	1,81,441	15	
Deduct—Charges to other Branches and Departments.	16	70,775	...	—37,922	...	...	...	607	...	...	...	...	75,965	...	75,965	16
GRAND TOTAL	17	5,00,756	8,42,091	89,794	15,001	98	15,099	1,408	...	38,911	—5,003	33,918	68,241	37,235	1,05,470	17	
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																	
FAMINE RELIEF AND INSURANCE	18	...	...	...	...	...	...	...	...	...	...	...	...	620	620	18
IRRIGATION.																	
(Imperial and Provincial.)																	
Minor Works and Navigation, Capital.	19	...	...	...	...	—40	—40	...	...	...	...	...	...	690	690	19
Minor Works and Navigation, Revenue.	20	...	...	...	...	114	114	...	...	...	...	...	...	2,406	2,406	20
Minor Irrigation and Agricultural Works.	21	...	...	...	...	24	24	...	...	...	714	714	...	19,220	19,220	21
OTHER PUBLIC WORKS.																	
Imperial Civil Works, Tools and Plant.	22	4,227	...	40,9531	15,001	...	15,991	1,408	...	38,911	...	38,911	1,424	...	1,424	22	
Provincial Civil Works, Tools and Plant.	23	...	...	...	...	...	...	...	...	...	...	...	60,817	...	60,817	23
Imperial Military Works, Tools and Plant.	24	4,06,529	...	30,831	...	...	...	...	...	...	...	...	...	...	...	24
Initial Expenditure on New Capital at Delhi.	25	...	8,42,091	...	...	...	...	...	...	...	...	...	...	...	...	25
IRRIGATION.																	
(Imperial and Provincial.)																	
Major Works, Working Expenses	26	...	...	...	...	...	...	...	...	...	9,133	9,133	...	10,210	10,210	26
Capital Outlay on Irrigation Works.	27	...	...	...	...	...	...	...	...	...	—14,040	—14,040	...	3,900	3,900	27
TOTAL AS IN THE ABOVE	28	5,00,756	8,42,091	89,794	15,001	98	15,099	1,408	...	38,911	—5,003	33,918	68,241	37,235	1,05,470	28	

(a) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS
31st March 1921.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	18	...	18	14,603	6,380	23,992	3,653	...	3,653	221	2,636	28,662	29,518	47,612	30,271	83,683
2	12,134	...	12,134	2,61,458	60,276	3,17,733	64,390	...	64,390	1,211	1,41,480	-2,03,690	-82,233	11,81,920	-1,37,424	10,44,505
3	1,091	...	1,091	1,20,538	24,673	1,51,209	27,180	...	27,180	1,417	79,012	3,18,429	3,07,441	5,67,386	3,42,689	9,10,068
4	...	...	...	...	1,130	1,130	300	10,293	10,688	...	...	-2,430	-2,430	679	17,996	18,677
5	...	...	...	1,753	12,557	14,310	1,470	...	1,470	...	6,000	77,580	83,686	9,609	90,443	1,00,052
6	...	...	...	4,662	...	4,662	47	...	47	...	...	16,290	16,290	4,985	16,290	21,275
7	199	...	199	20,367	17,932	47,289	6,058	...	6,058	...	11,050	7,664	16,614	68,354	25,496	1,13,850
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	232	232	...	...	...	2,394	30,203	38,587	...	...	...	...	68,748	68,577	1,36,325
10	13,443	232	13,675	4,28,369	1,31,050	5,60,325	1,05,020	55,501	1,01,121	2,840	2,40,164	2,40,932	4,81,086	19,67,592	4,60,331	24,27,633
11	6,652	...	6,652	1,50,302	70,873	2,27,175	53,561	63,941	1,17,502	63	49,176	47,570	97,055	6,90,103	1,83,213	6,73,316
12	...	...	...	1,221	...	1,221	2	...	2	...	...	...	...	9,388	...	9,668
13	22,006	232	22,327	5,85,695	2,03,620	7,66,724	1,59,163	1,19,442	2,78,625	2,912	2,30,340	2,68,801	5,78,141	26,66,773	6,43,544	83,10,317
14	...	...	...	1,142	...	10,142	10,052	14,414	24,406	...	2,353	-35	2,318	81,106	14,379	95,485
15	22,005	232	22,327	5,96,037	2,02,620	7,08,600	1,09,235	1,33,856	3,03,091	2,012	2,91,693	2,68,766	5,50,460	27,47,870	6,57,023	34,05,893
16	600	...	600	29,579	18,279	44,153	1,855	28,453	28,308	1	44,701	321	45,025	1,96,661	45,056	2,31,717
17	21,405	232	21,727	5,66,153	1,81,650	7,60,703	1,07,360	1,07,403	2,74,783	2,911	2,48,002	2,68,442	5,95,434	25,81,218	9,12,867	31,74,085
18	...	...	...	21,134	1,03,876	1,25,010	...	...	...	...	2,353	3,925	6,276	23,487	1,08,431	1,31,909
19	...	...	...	...	1,843	1,843	...	12,857	12,867	...	...	2,154	2,154	...	17,504	17,504
20	...	...	...	...	9,553	9,553	...	30,604	30,894	...	...	3,234	3,234	...	46,201	46,201
21	...	232	232	...	35,690	35,690	...	45,272	45,372	...	...	48,702	48,702	...	1,49,754	1,49,754
22	21,435	...	21,435	16,899	...	16,898	13,476	...	13,476	2,618	12,963	...	12,963	1,76,806	...	1,78,806
23	...	...	...	5,23,128	...	5,23,126	1,53,164	...	1,53,164	...	2,31,053	...	2,31,053	9,74,162	...	9,74,162
24	60	...	60	4,998	...	4,998	736	...	736	93	623	...	623	5,42,872	...	5,42,872
25	...	...	...	...	...	...	...	...	...	...	...	...	...	6,42,091	...	6,42,091
26	...	...	...	...	25,894	25,894	...	7,232	7,232	...	...	1,44,441	1,44,441	...	1,96,710	1,96,710
27	...	...	...	...	7,901	7,901	...	11,236	11,236	...	...	86,080	86,080	...	94,277	94,277
28	21,405	232	21,727	5,66,156	1,84,660	7,60,708	1,07,360	1,07,403	2,74,783	2,911	2,48,002	2,68,442	5,95,434	25,81,218	9,12,867	31,74,085

No. 80.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward.			RAJPUTANA.			PUNJAB.			BURMA.			No. of Item.
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	
NEW SUPPLIES.														
Scientific instruments and drawing materials.	1	Rs. 47,612	Rs. 36,271	Rs. 83,883	Rs. 220	...	220	Rs. 2,910	...	2,910	Rs. 5,617	Rs. 2,759	Rs. 8,406	1
Plant and machinery	2	11,81,929	1,37,434	10,11,505	1,125	...	1,125	98,713	...	98,713	3,69,125	8,157	3,77,582	2
Tools	3	5,67,386	3,12,680	9,10,066	4,792	...	1,792	82,743	...	82,743	3,03,829	15,053	4,10,775	3
Navigation Plant	4	6.0	17,938	18,637	...	...	...	...	...	...	1,53,062	7,116	1,63,138	4
Camp equipage	5	9,609	90,413	1,00,052	219	...	219	4,002	...	4,002	135	...	135	5
Live-stock	6	4,986	16,290	21,276	...	...	...	...	...	...	1,003	...	1,003	6
Office, etc., furniture	7	88,351	25,490	1,13,850	291	...	291	7,691	...	7,691	6,038	3,737	10,675	7
Barrack furniture.	8	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	66,748	68,577	1,35,325	...	...	...	...	2,43,083	2,43,083	...	...	...	9
TOTAL NEW SUPPLIES	10	19,67,302	4,60,331	24,27,633	6,691	...	6,681	1,96,098	2,43,083	4,40,181	9,35,290	37,184	9,72,474	10
Repairs and carriage	11	6,90,103	1,83,213	8,73,316	10,148	...	10,148	52,002	...	52,002	2,16,577	1,53,145	3,69,722	11
Repairs to motor cars	12	9,308	...	9,368	1,916	...	1,916	...	...	...	...	...	...	12
TOTAL	13	26,66,773	6,43,544	33,10,317	10,013	...	10,015	2,48,109	2,43,083	4,92,083	11,51,867	1,90,329	13,72,196	13
Add—Chargos by other Branches and Departments	14	81,106	14,879	95,985	...	1,810	1,810	...	...	...	...	1,62,550	1,62,550	14
TOTAL	15	27,47,879	6,57,923	31,05,802	10,015	1,810	20,815	2,48,109	2,43,083	4,92,083	11,51,867	3,52,679	15,31,546	15
Deduct—Chargos to other Branches and Departments	16	1,86,661	45,056	2,31,717	2,974	...	2,974	7,859	3,936	11,795	2,51,607	1,47,851	3,99,358	16
GRAND TOTAL	17	25,61,218	6,12,867	31,74,085	16,071	1,810	17,881	2,40,241	2,40,017	4,80,258	9,30,360	2,05,028	11,35,388	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE.	18	23,487	1,08,421	1,31,908	...	15	15	...	...	...	...	...	...	18
IRRIGATION. (Imperial and Provincial.)														
Minor Works and Navigation, Capital	19	...	17,504	17,504	...	346	346	...	110	110	...	22,059	22,059	19
Minor Works and Navigation, Revenue	20	...	46,201	46,201	...	1,427	1,427	...	2,065	2,065	...	22,162	22,162	20
Minor Irrigation and Agricultural Works	21	...	1,49,754	1,49,754	...	22	22	...	32,752	32,752	...	72,378	72,378	21
OTHER PUBLIC WORKS														
Imperial Civil Works, Tools and Plant	22	1,78,606	...	1,78,606	14,811	...	14,811	30,168	...	30,168	13,222	...	13,222	22
Provincial Civil Works, Tools and Plant	23	9,74,162	...	9,74,162	...	...	...	2,08,277	...	2,08,277	9,09,546	...	9,09,546	23
Imperial Military Works, Tools and Plant	24	5,42,872	...	5,42,872	1,260	...	1,260	1,796	...	1,796	7,592	...	7,592	24
Initial Expenditure on New Capital at Delhi	25	8,42,091	...	8,42,091	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (Imperial and Provincial.)														
Major Works, Working Expenses	26	...	1,96,710	1,96,710	...	...	...	...	1,73,022	1,73,022	...	36,101	36,101	26
Capital Outlays on Irrigation Works	27	...	94,277	94,277	...	...	...	...	32,089	32,089	...	51,425	51,425	27
TOTAL AS IN THE ABOVE	28	25,61,218	6,12,867	31,74,085	16,071	1,810	17,881	2,40,241	2,40,017	4,80,258	9,30,360	2,05,028	11,35,388	28

(a) Excluding outlay on Public Works in

WORKS DEPARTMENT and its distribution to heads of the FINANCE and REVENUE ACCOUNTS
31st March 1921—continued.

Railways)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,663	...	1,663	867	6,324	7,191	130	...	130	...	47	...	47	59,105	45,354	1,04,459
2	51,021	...	54,021	2,22,335	2,29,308	4,51,646	8,319	...	8,319	...	7,083	...	7,083	19,42,684	1,00,341	20,43,025
3	...	...	...	53,509	32,118	86,057	67	...	67	204	44,866	...	44,866	11,41,447	3,90,223	15,39,670
4	130	1,394	1,530	...	...	...	...	...	...	...	...	...	...	1,50,777	20,568	1,83,345
5	667	...	667	379	15,877	16,256	...	...	...	...	...	...	...	15,041	1,06,320	1,21,361
6	...	...	...	...	...	...	...	...	...	...	...	...	...	6,140	16,290	22,938
7	4,470	...	4,470	3,419	5,286	8,735	58	...	58	300	1,531	...	1,531	1,13,055	31,519	1,47,604
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	-11,308	-11,308	...	...	...	...	...	...	...	...	...	...	66,748	3,01,252	3,68,000
10	60,457	-9,914	51,043	2,80,602	2,89,283	5,69,885	8,574	...	8,574	504	53,527	...	53,527	35,09,555	10,20,867	45,30,402
11	24,215	51,463	75,678	1,15,448	30,069	1,45,517	6,253	...	6,253	755	61,086	...	61,086	12,06,887	4,17,890	16,24,777
12	42	...	42	...	...	...	...	...	...	...	...	...	...	11,526	...	11,326
13	85,214	11,549	1,26,713	3,96,050	3,19,352	7,15,402	14,827	...	14,827	1,259	1,14,613	...	1,14,613	47,27,746	14,38,757	61,66,505
14	46,039	...	46,039	...	...	...	231	...	231	...	...	1,761	1,761	1,27,376	1,80,500	3,07,876
15	1,31,253	41,519	1,72,802	3,96,050	3,19,352	7,15,402	15,058	...	15,058	1,259	1,14,613	1,761	1,16,374	48,55,124	16,19,257	64,74,381
16	1,826	...	1,826	5,760	450	6,210	23	...	23	24	3,386	...	3,386	4,61,020	1,97,293	6,57,313
17	1,20,427	41,519	1,70,976	3,90,290	3,18,902	7,09,192	15,035	...	15,035	1,235	1,11,227	1,761	1,12,988	43,95,104	14,21,964	58,17,068
18	...	650	650	...	1,67,792	1,67,792	...	...	...	...	...	...	...	23,487	2,76,878	3,00,365
19	...	272	272	...	30,631	30,631	...	...	...	...	...	...	...	...	71,831	71,831
20	...	...	...	...	925	925	...	...	...	...	...	...	...	...	72,780	72,780
21	...	12,154	12,154	...	16,025	16,025	...	...	...	...	...	1,761	1,761	...	2,84,846	2,84,846
22	2,911	...	2,911	8,793	...	8,793	14,748	...	14,748	1,235	1,345	...	1,345	2,65,839	...	2,65,839
23	1,20,363	...	1,26,363	3,81,130	...	3,81,130	...	...	...	...	1,07,862	...	1,07,862	27,07,340	...	27,07,340
24	153	...	153	367	...	367	287	...	287	...	2,020	...	2,020	5,56,347	...	5,56,347
25	...	...	...	...	...	...	...	...	...	...	...	...	...	8,42,091	...	8,42,091
26	...	28,473	28,473	...	18,619	18,619	...	...	...	...	...	...	...	...	4,52,928	4,52,928
27	...	...	...	...	84,910	84,910	...	...	...	...	...	...	...	...	2,62,701	2,62,701
28	1,20,427	11,549	1,70,976	3,90,290	3,18,902	7,09,192	15,035	...	15,035	1,235	1,11,227	1,761	1,12,988	43,95,104	14,21,964	58,17,068

GOVERNMENT OF INDIA.
— FINANCE AND REVENUE ACCOUNTS.
1920-1921.

Exchange Compensation Allowance.

Expenditure Rs. 62,022.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
Exchange Compensation Allowance.	81	Expenditure	315	...	Rs. 62,022

No. 81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1921.

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Imperial.	Provincial.
Direct Demands on the Revenues:														
Land Revenue . . . . .	...	...	324	...	...	...	79	302	...	811	759	2,278	...	Rs. 2,278
Opium . . . . .	...	...	...	...	...	335	...	...	...	...	...	335	335	...
Salt . . . . .	...	...	160	...	...	...	...	...	...	...	...	160	160	...
Excise	238	...	320	...	...	...	...	...	...	...	...	556	306	160
Customs . . . . .	...	...	42	...	...	...	...	6	...	...	...	48	48	...
TOTAL	236	...	846	...	...	335	79	308	...	811	759	3,377	929	2,438
Mint	237	...	...	207	...	...	...	...	...	...	...	441	441	...
Salaries and Expenses of Civil Department:														
General Administration . . . . .	...	97	257	...	...	112	273	111	...	654	417	1,921	758	1,163
Law and Justice—Courts of Law . . . . .	...	...	2,032	1,003	2,305	...	1,495	701	...	1,433	824	9,763	...	9,793
Law and Justice—Jails . . . . .	...	...	...	...	...	...	...	...	...	61	...	61	...	61
Police . . . . .	...	283	2,055	2,256	...	363	1,221	1,375	2,893	1,650	240	12,236	283	11,953
Ports and Pilotage . . . . .	...	...	...	30	...	...	...	...	...	...	...	90	...	90
Education . . . . .	...	42	981	568	...	646	321	377	183	108	158	3,885	42	3,343
Ecclesiastical	170	...	678	...	...	...	57	536	...	...	...	1,111	1,111	...
Medical . . . . .	...	51	819	201	...	381	816	2,093	...	458	347	5,259	54	5,205
Sanitation . . . . .	...	63	167	...	...	197	...	188	...	...	63	673	63	610
Political	9,546	58	...	236	...	...	—14	...	...	...	1	3,827	9,590	297
Agriculture . . . . .	...	...	...	95	...	...	163	...	...	...	...	248	...	248

Scientific and Miscellaneous Departments	129	...	133	...	...	...	17	...	...	...	...	279	1297	150
TOTAL	9,845	597	7,142	4,507	2,305	1,899	4,342	5,281	3,076	4,364	2,055	46,213	300	92,863
Miscellaneous Civil Charges: Stationery and Printing	131	...	...	...	...	...	...	...	...	...	...	131	131	...
Railway Revenue Account: State Railways: Working Expenses	3,472	...	...	...	...	...	...	...	...	...	...	3,472	3,472	...
Other Public Works: Civil Works	...	...	325	764	...	...	...	...	...	...	...	1,089	649	440
Army Service: Army Effective	7,613(a)	...	...	...	...	...	...	...	...	...	...	7,613	7,613	...
Military Works	229	...	...	...	...	...	...	...	...	...	...	229	229	...
TOTAL	7,842	...	...	...	...	...	...	...	...	...	...	7,842	7,842	...
TOTAL CHARGED AGAINST REVENUE	21,763	597	8,313	5,478	2,305	2,034	4,421	5,539	3,076	5,178	2,814	61,588	25,837	95,731
Railways, Irrigation and other Capital not charged to Revenue:														
State Railways: Construction	173	...	...	...	...	...	...	...	...	...	...	172	172	...
Initial Expenditure on New Capital at Delhi	282	...	...	...	...	...	...	...	...	...	...	282	282	...
TOTAL NOT CHARGED TO REVENUE	455	...	...	...	...	...	...	...	...	...	...	454	454	...
GRAND TOTAL	22,217	597	8,313	5,478	2,305	2,034	4,421	5,539	3,076	5,178	2,814	62,022	26,91	95,731

	Rs.		Rs.
(a) Peshawar	1,042	Brought forward	2,760
Rawalpindi	1,745	Division	2,296
Lahore	15,975	Lucknow	23,70
Quetta	45	Bombay	2,471
Poonah	3,943	Burma	384
Carried over	2,750	Controller of War Accounts	1,004
		Field Controller of Military	1,368
		Accounts, Wazir Force	1,368
		TOTAL	9,713

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1920-21.

Sections O. to V.—Debt, Deposits, and Advances.

Receipts, Rs. 10,08,89,83,950. Disbursements, Rs. 9,55,17,95,998.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.
				Rs.	£
O. Permanent Debt . . .	82	Statement of Permanent Debt . . .	318	39,14,75,934	2,75,04,025
"	82A	Temporary Debt . . .	320	1,42,19,43,728	1,18,15,50,790
P. Unfunded Debt . . .	82B	Special Loans . . .	320	...	4,673
"	83	Treasury Notes . . .	320	...	...
"	84	Deposits of Service Funds . . .	321	14,61,241	15,06,223
"	85	Post Office cash certificates . . .	321	...	...
Q. Deposits and Advances .	85	Savings Bank Deposits . . .	323	24,15,56,054	21,24,46,374
"	72	Provincial Balances . . .	271	7,66,34,510	6,79,66,419
"	App. A	Appropriation for reduction of Debt . . .	...	64,20,110	...
"	86	Deposits of Local Funds . . .	324	12,95,49,318	13,11,87,712
"	87	Deposits of Sinking Funds . . .	324	2,89,166	...
"	38 C	Exchange on Remittance Account . . .	326	...	28,07,96,418
"	88D	Deposits of Branch Line Companies . . .	327	6,89,262	9,04,272
"	App. A	Gold Standard Reserve . . .	...	1,18,69,08,845	1,18,68,65,528
"	App. A	Consols Depreciation Fund . . .	...	35,20,191	35,21,857
"	App. A	Paper Currency Reserve . . .	...	1,05,86,7,113	1,05,96,73,113
"	89	Departmental and Judicial Deposits . . .	331	87,44,05,035	88,21,75,088
"		Depreciation Fund for Rupee Loans . . .	...	73,00,000	1,07,65,545
"		Adjustment of exchange on revaluation of gold and sterling securities in paper currency Reserve . . .	...	...	17,47,38,516
"	Appendix A.	Advances . . .	...	19,81,15,331	22,43,60,556
"		Suspense Accounts . . .	...	28,78,53,872	60,67,154
"		Ditto—Provincial . . .	...	...	3,00,00,000
"		Miscellaneous . . .	...	2,84,44,958	86,79,511
"		Ditto—Provincial . . .	...	2,31,996	...
"		Sale of telegraphic transfers against gold received in India . . .	...	...	...
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances . . .	341	33,05,427	20,71,285
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto . . .	358	2,78,39,696	2,77,12,291
S. Loans to Local Boards for Railway Construction.	91	Ditto ditto—Provincial . . .	359	...	5,79,50,000
T. Remittances . . .	91A	Receipts and Payments . . .	360	1,40,886	...
"	Appendix A.	Inland Money Orders . . .	...	95,37,16,465	95,27,19,307
"		Other Local Remittances . . .	...	1,01,70,512	...
"		Other Departmental Accounts . . .	...	88,615	18,184
"		Remittances between Civil Treasuries and Departments . . .	...	98,16,43,078	93,50,19,641
"	92	Remittance Account between England and India . . .	365	1,50,20,30,719	1,55,83,63,403
U. Secretary of State's Bills.	93	Sterling Bills on London . . .	366	30,98,80,000	31,77,70,000
V. Cash Balance.	94	Opening and Closing Balances . . .	367	38,47,33,893	21,04,55,220
		TOTAL . . .		10,08,89,83,950	9,55,17,95,998

No. 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT during the Year ended 31st March 1921, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

IN INDIA.												
LOANS BEARING INTEREST.												
IMPERIAL												
Amount, 1st April 1920	Rs.	Additions to Debt.	Rs.	Transferred from other Loans.	Rs.	Total.	Rs.	Dbt Discharged.	Rs.	Transferred to other Loans.	Rs.	Amount, 31st March 1921.
6 per cent. Ten Year Bonds 1920	29,35,34,700	29,35,34,700	...	...	...	29,35,34,700	...	(A) 22,49,500	...	...	...	(A) 29,35,34,700
5½ per cent. War Bonds, 1923	25,69,68,300	...	...	...	...	25,69,68,300	...	(B) 1,87,000	...	...	...	(B) 25,69,68,300
5 per cent. Loan 1929-47	24,47,03,800	...	...	...	...	24,47,03,800	...	(C) 1,47,000	...	...	...	(C) 24,47,03,800
5 per cent. Loan of 1915-55	21,28,52,200	...	...	...	...	21,28,52,200	...	(D) 1,40,93,900	...	...	...	(D) 21,28,52,200
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	...	...	1,00,00,000	...	(E) 67,40,100	...	...	...	(E) 1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	...	...	1,50,00,000	...	...	...	...	...	1,50,00,000
4 per cent. Railway Loan from Nawab of Rampur	47,00,000	...	...	...	...	47,00,000	...	...	...	...	...	47,00,000
4 per cent. Gwalior Loan of 1887	50,00,000	...	...	...	...	50,00,000	...	...	...	...	...	50,00,000
4 per cent. Co. v. r. o. Loan of 1916-17	1,39,86,000	...	...	...	...	1,39,86,000	...	...	...	...	...	1,39,86,000
4 per cent. Loan of 1842-43	9,40,461 0	...	...	...	...	9,40,461 0	...	...	...	...	...	9,40,461 0
3½ per cent. " " 1854-55	24,92,01,900	...	...	...	...	24,92,01,900	...	...	...	...	...	24,92,01,900
3½ per cent. " " 1865	29,24,5,355	...	...	...	...	29,24,5,355	...	...	...	...	...	29,24,5,355
3½ per cent. " " 1870	31,9,68,300	...	...	...	...	31,9,68,300	...	...	...	...	...	31,9,68,300
3½ per cent. " " 1900-1901	3,61,07,200	...	...	...	...	3,61,07,200	...	...	...	...	...	3,61,07,200
3 per cent. " " 1890-97	31,17,3,700	...	...	...	...	31,17,3,700	...	...	...	...	...	31,17,3,700
6½ per cent. Bombay Development Loan	6,51,57,750	...	...	...	...	6,51,57,750	...	...	...	...	...	6,51,57,750
PROVINCIAL.												
6½ per cent. Bombay Development Loan	2,19,44,47,481	20,75,2,631	...	80,88,300	...	2,50,10,18,115	...	1,44,85,674	...	81,70,700	...	2,47,74,6,041
TOTAL DEBT IN INDIA IMPERIAL AND PROVINCIAL BEARING INTEREST.												
4 per cent. Madras-Hadhras Light Railway Debenture Loan	1,800	...	...	80,88,300	...	2,59,40,1,715	...	1,44,85,674	...	81,70,700	...	2,57,13,55,341
4 per cent. Calcutta and Achnutya Railway Debenture Loan	4,800	...	...	...	...	1,800	...	...	...	...	...	1,800
4 per cent. Debenture Loan for Calcutta and Achnutya Railway	788	...	...	...	...	900	...	...	...	...	...	900
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—	2,475	...	...	...	...	4,800	...	...	...	...	...	4,800
" Bombay	788	...	...	...	...	788	...	...	...	...	...	788
" Bengal	2,475	...	...	...	...	2,475	...	...	...	...	...	2,475
" United Provinces of Agra and Oudh	1,612	...	...	...	...	1,612	...	...	...	...	...	1,612
" Punjab	587	...	...	...	...	587	...	...	...	...	...	587
TOTAL DEBT IN INDIA NOT BEARING INTEREST.												
13,500	...	...	...	...	...	13,500	...	...	...	...	...	13,500
IN ENGLAND.												
BEARING INTEREST.												
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India	2,19,44,60,98	30,14,75,931	...	80,88,300	...	2,50,40,35,215	...	1,44,85,674	...	81,70,700	...	2,57,13,08,841
India 3½ per cent. Stock	21,278,013	...	...	...	...	21,278,013	...	(A) 573,650	...	...	...	(A) 20,705,357
India 3 " " "	89,633,206	...	...	...	...	89,633,206	...	(B) 281,375	...	...	...	(B) 89,354,748
India 2½ " " "	(B) 65,109,188	...	...	...	...	65,109,188	...	(C) 205,677	...	...	...	(C) 64,828,407
East Indian Railway Debenture Stock 4½ per cent.	11,684,987	...	...	...	...	11,684,987	...	(D) 51,184	...	...	...	(D) 11,614,986
Eastern Bengal Railway Debenture Stock 4 " "	1,435,650	...	...	...	...	1,435,650	...	(E) 18,517	...	...	...	(E) 1,435,650
South Indian Railway Debenture Stock 4 " "	348,666	...	...	...	...	348,666	...	...	...	...	...	348,666
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	...	...	2,701,450	...	...	...	...	...	2,701,450
TOTAL DEBT IN ENGLAND BEARING INTEREST												
192,616,160	...	...	...	...	...	192,616,160	...	1,301,836	...	...	...	191,314,324
NOT BEARING INTEREST.												
India 5 per cent. Stock	9,305	...	...	...	...	9,305	...	...	...	...	...	(A) 9,305
India 4 per cent. Stock	5,616	...	...	...	...	5,616	...	...	...	...	...	(B) 5,616
TOTAL DEBT IN ENGLAND NOT BEARING INTEREST												
14,921	...	...	...	...	...	14,921	...	...	...	...	...	14,921
TOTAL DEBT IN ENGLAND												
192,631,081	...	...	...	...	...	192,631,081	...	1,301,836	...	...	...	191,329,245
TOTAL DEBT IN ENGLAND CONVERTED INTO RUPEES AT 21=RS. 10												
1,92,631,081	...	...	...	...	...	1,92,631,081	...	1,301,836	...	...	...	1,91,329,245
TOTAL DEBT IN INDIA AND ENGLAND												
4,12,07,71,789	30,14,75,931	80,88,300	...	...	...	4,42,03,36,020	2,745,512	...	...	81,70,700	...	4,48,46,61,298

1st April 1920.			31st March 1921.		
Debt bearing Interest:	Rs.	hs.	Rs.	Rs.	Rs.
In India	2,19,44,47,481		2,57,13,55,341		
In England	1,92,61,61,595	4,12,06,09,076	1,91,31,43,244		4,48,44,98,585
Debt not bearing Interest:	Rs.	hs.	Rs.	Rs.	Rs.
In India	13,500		13,500		
In England	1,49,213	1,62,713	1,49,213		1,62,713
		4,12,07,71,789			4,48,46,61,298

Debt bearing Interest:	1st April 1920.		31st March 1921.	
	Rs.	hs.	Rs.	Rs.
In India	2,19,44,47,481		2,57,13,55,341	
In England	1,92,61,61,595		1,91,31,49,244	
		4,12,06,09,076		4,48,44,98,585
Debt not bearing Interest:				
In India	13,500		13,500	
In England	1,49,213		1,49,213	
		1,62,713		1,62,713
		4,12,07,71,789		4,48,46,61,298

Classification of the Debt.
 Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works,
 For Railways
 For Irrigation Works
 For Initial Expenditure on New Capital at Delhi
 For Development Loan.
 Bombay Development Loan.

Sinking Funds created pursuant to Section 51 of Acts 42 and 43, Vict. C. 208, and Section 2 (a) of Acts 44 and 45, Vict. C. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43, Vict. C. 43, 44 and 45, Vict. C. 53, and 48 and 49, Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:

India 4 per cent. Stock
 India 4 per cent. Rupee Debt, Rs. 1,06,750
 India 3½ per cent. Stock
 India 3 per cent. Stock

India Debt purchased and cancelled to 31st March 1920:

India 4, 3½, 3 and 2½ per cent. Stock

(a) India Debt purchased and cancelled during the year ended 31st March 1921:
 India 3½, 3 and 2½ per cent. Stock purchased with £70,900, being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof
 India 3½, 3 and 2½ per cent. Stock purchased with £200,077 being interest on the amounts standing to the credit of the Funds

Balance of India Debt issued as above outstanding on 31st March 1921:

India 3½ per cent. Stock (₹)
 India 3 per cent. Stock (₹)
 India 3½ per cent. (formerly 4 per cent.) Rupee Debt
 India 2½ per cent. stock (₹)

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sum towards the redemption of Debt incurred in excess of money raised thereby, viz.:

Money.
 India 3½ per cent. stock
 " 3
 " 2½
 Ditto.
 Ditto.

(c) This amount is shown in the General Account, page 27, as follows:—

Under Permanent Debt Discharged
 On account of Sinking Fund for British Government 5 per cent War Loan (1920-21) taken over, the expenditure is charged to Interest on Debt
 On account of Sinking Fund for Indian Railway Sinking Fund, the cost of purchase is included in "Railway Revenue Account" (see also Sinking Fund Account above)
 On account of Eastern Bengal Railway Sinking Fund do.
 On account of Eastern Bengal Railway Sinking Fund do.
 On account of the Sinking Fund, Punjab, and Delhi Railway Sinking Fund do.
 Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—
 Interest on Debt
 Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt

(d) This amount is made up as follows:—

(i) Capital outlay on construction of State Railways (Column 7 of Account No. 73)
 (ii) Add—Capital charge involved in purchase of Railways, less portion of Account No. 74 B.

80,88,300	3,77,45,51,938	81,70,700	—11,06,99,229
1,15,42,441	3,77,45,51,938	81,70,700	—11,06,99,229
26,08,45,55	3,77,45,51,938	81,70,700	—11,06,99,229
1,26,19,837	3,77,45,51,938	81,70,700	—11,06,99,229
1,25,75,011	3,77,45,51,938	81,70,700	—11,06,99,229
3,56,24,723	3,77,45,51,938	81,70,700	—11,06,99,229
9,98,93,900	3,77,45,51,938	81,70,700	—11,06,99,229
89,14,75,934	3,77,45,51,938	81,70,700	—11,06,99,229
Rs. 4,12,07,71,780	3,77,45,51,938	81,70,700	—11,06,99,229
TOTAL	3,77,45,51,938	81,70,700	—11,06,99,229

INDIA DEBT ISSUED IN REDEMPTION OF			
East Indian Railway 4½ per cent Annuity.	East Indian Railway 4½ per cent Stock.	Eastern Bengal Railway 4 per cent. Debenture Stock.	Scinde, Punjab and Delhi Railway Annuity.
₹	₹	₹	₹
5,115,039	10,675	67,005	5,115,389
10,675	43,168	67,005	10,675
2,236,168	93,597	67,005	7,803,017
215,245	80,765	67,713	215,245
7,577,025	18,148	67,713	4,911,621
3,462,987	481	2,219,131	2,037,729
90,832	6,893	2,219,131	5,510
240,761	1,262	54,808	139,680
3,754,100	15,891	54,808	281,375
3,792,045	60,871	2,693,490	203,677
			India 3 p. c. stock
			India 2½ p. c. stock
			5,1431
			6,292,493
			6,855,697

Stock.		Money.	
₹	₹	₹	₹
91,083	51,993	51,993	51,993
75,014	34,045	34,045	34,045
14,517	7,411	7,411	7,411
187,614	93,449	93,449	93,449
1,41,85,071			
572,654			
3,22,856			
2,47,73			
19,443			
11,113			
176,531			
1,41,85,071			
3,68,37,91,231			
51,21,71,709			

No. 8.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1921, and the amount of

(1) *Interest on Government Securities* Rs. 10,00,000
 (17) Add—Not discount involved in raising the money for the purchase of the Odish and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount £120,809 redeemed by the operation of the Discount Sinking Fund 54,50,390
 (18) Advances made to the Tanjore and Kistna District Boards for the Mayavaram-Mainpuri and Bezysada-Masulipatnam Railways (Acct. No. 91 A) 8,77,45,54.918
TOTAL 8,77,45,54.918
GRAND TOTAL 15,32,90.2

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loan of 1890-97 into 3½ per cent. loan, and also those in connection with the conversion of 4 per cent. loan of 1910-17 into 5 per cent. War Loan (1920-47).
 (f) Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1921 are due to subsequent adjustments made in the India accounts for March 1921 Supplementary.
 (g) Difference due to the purchase and cancellation of Debt by the operation of the Depreciation Fund.
 (h) Difference with last year's closing balance due to exchanges of securities made by the Imperial Bank of India between the different denominations of War Bonds without account adjustment.
 (i) Cancellation of War Bonds tendered in payment for 5 per cent. loan of 1914-15.
 (j) Represented cancellation by Sinking Fund payment of a portion of the liability for British Government 5 per cent. War Loan taken over.
 (k) Difference from last year's closing balance for correction since made.
 (l) The India 5 per cent. Stock having been notified for repayment in July 1920 and the India 4 per cent. Stock in October 1920, these items are treated as debt redeemed in the Home Accounts presented to Parliament.

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
 (†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
 (‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

O to V.—Debt, Deposits, etc.

the ADDITIONS to TEMPORARY DEBT, and TEMPORARY BALANCE, for the Year ended 31st March 1921.

	Balance, 31st March 1920.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
	19,17,94,260	(a) —230	19,17,94,030	(c) 18,50,11,640	(b) 67,82,410
	(f) 25,25,04,617	(a) —1,892	25,25,02,725	(d) 9,35,83,550	(b) 15,89,19,175
	(a) 11,32,70,925	(a) —1,200	11,32,69,725	(e) 4,73,825	(b) 11,27,95,900
	(f) 1,66,03,150	2,050	1,66,05,200	(c) 46,775	(b) 1,65,58,425
	62,98,00,000	1,39,19,45,000	1,92,17,45,000	87,24,35,000	1,04,93,10,000
	...	8,00,00,000	8,00,00,000	8,00,00,000	...
	1,10,39,72,972	1,42,19,43,728	2,52,59,16,700	1,18,15,50,790	1,34,43,65,910

erroneous credits of previous years.

on account of cancellation of Bonds tendered in payment for 5 per cent. Loan of 1945-55 and 6 per cent. Bonds, 1930.
 do. do. do. do.
 tendered in payment for 5 per cent. Loan of 1945-55

the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS BALANCES, for the Year ended 31st March 1921.

	Balance, 31st March 1920.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
enares	48,000	...	48,000	...	48,000
p. c.)	6,68,000	...	6,68,000	...	6,68,000
	1,54,000	...	1,54,000	...	1,54,000
adras)	80,500	...	80,500	...	80,500
	41,769	...	41,769	...	41,769
	66,878	...	66,878	...	66,878
sylum	10,000	...	10,000	...	10,000
	40,000	...	40,000	...	40,000
	11,09,147	...	11,09,147	...	11,09,147
tutions	9,11,548	...	9,11,548	...	9,11,548
p. c.)	28,22,589	...	28,22,589	3,621	28,18,968
p. c.)	99,83,509	...	99,83,509	952	99,82,557
p. c.)	14,13,803	...	14,13,803	...	14,13,803
Fund	3,00,000	...	3,00,000	...	3,00,000
4 per	2,00,000	...	2,00,000	...	2,00,000
	1,47,19,901	...	1,47,19,901	4,573	1,47,15,328
urres	10,000	...	10,000	...	10,000
	1,67,50,598	...	1,67,50,598	4,673	1,67,46,023

ISSUES and PAYMENTS OF TREASURY NOTES, and the the Year ended 31st March 1921.

	Balance, 1st April 1920.	Issues in 1920-21.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
oldiers	2,500	...	2,500	...	2,500
other	3,73,800	...	3,73,800	...	3,73,800
	71,619	...	71,619	...	71,619
	4,47,919	...	4,47,919	...	4,47,919

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Receipts in 1920-21.	TOTAL.	Re-payments in 1920-21.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA, GENERAL.					
Bengal Uncovenanted Service Family Pension Fund .	(a) 1,28,16,967	8,52,849	1,36,69,816	12,28,877	1,24,40,939
Bengal and Madras Service Family Pension Fund .	7,46,768	96,942	8,13,700	28,995	8,14,705
TOTAL	1,35,63,725	9,49,791	1,45,12,516	12,57,852	1,32,55,664
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund .	2,96,725	1,92,765	4,89,490	375	4,89,115
TOTAL	1,38,60,450	11,42,556	1,50,03,006	12,58,227	1,37,44,799
MADRAS.					
Military Assistant Surgeons' Fund	(a) 3,44,064	20,735	3,64,799	16,899	3,47,900
BOMBAY.					
Uncovenanted Service Family Pension Fund	(a) 33,55,439	2,85,615	36,41,124	2,25,513	34,15,611
TOTAL	1,75,59,953	14,18,176	1,90,08,323	15,00,119	1,75,08,310
ENGLAND:					
Secretary of State— Indian Military Widows' and Orphans' Fund .	631	1,225	1,860	560	1,300
Converted into Rs. at £1=Rs. 10 .	6,340	12,265	18,605	5,601	13,001
TOTAL Rs. —	1,75,66,293	14,61,241	1,90,27,534	15,05,223	1,75,21,311

(a) Differs from last year's closing balance for correction since made

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES, of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921.

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers	TOTAL.	Repayments in 1920-1921	Transfers	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POST OFFICE CASH CERTIFICATES.							
India, General	(a) 5,75,31,357	52,09,056	...	6,27,40,413	1,49,61,657	...	(b) 4,77,78,756
POST OFFICE SAVINGS BANK.							
India, General	(a) 21,34,90,404	18,84,97,745	...	40,19,88,149	17,33,51,977	...	22,86,36,172
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	1,21,567	1,30,482	...	2,52,049	23,810	...	2,28,239
DEPARTMENTAL.							
India, General	4,56,33,128	83,50,856	...	5,39,83,984	46,89,093	...	4,92,94,891
Bombay	(a) 17,700	2,266	...	19,966	...	...	19,966
Assam	51,802	9,554	...	61,356	538	...	60,818
TOTAL	4,57,02,630	83,62,676	...	5,40,65,306	46,89,631	...	4,93,75,675
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	4,58,24,197	84,93,158	...	5,43,17,355	47,13,411	...	4,96,03,914
COMPANIES RAILWAYS' PROVIDENT FUND.							
India, General	8,88,77,097	2,13,89,471	...	11,02,66,568	96,26,926	...	10,06,39,642
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	(a) 54,955	7,710	...	62,665	...	...	62,665
Madras	1,74,868	13,454	...	1,88,322	46,796	23,561	1,17,965
Bombay	(a) 76,111	7,677	...	83,788	5,500	...	78,288
Bengal	(a) 1,93,518	19,265	...	2,12,783	68,214	...	1,44,569
United Provinces of Agra & Oudh	52,269	9,842	...	62,111	...	...	62,111
Punjab	(a) 1,55,225	20,861	...	1,76,086	11,226	...	1,64,860
Burma	87,102	13,497	...	1,00,599	1,000	...	99,599
Bihar and Orissa	2,34,764	29,600	...	2,64,364	...	...	2,64,364
Central Provinces and Berar	(a) 77,719	5,539	...	83,258	20,923	...	61,335
TOTAL	11,06,531	1,29,445	...	12,35,976	1,53,659	23,561	10,58,756
DEPARTMENTAL.							
India, General	(a) 3,26,465	55,967	...	3,82,432	55,785	...	3,26,647
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,32,996	1,65,412	...	16,18,408	2,09,444	23,561	13,85,403
Carried over	40,71,56,051	22,37,73,542	...	63,09,08,593	20,28,63,445	23,561	42,80,43,587

(a) Differs from last year's closing balance for correction since made.

(b) Vide foot note (f), page 319.

O. to V.—Debt, Deposits, &c.

No. 55.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921—*contd.*

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayment in 1920-21.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	40,71,56,051	22,37,74,812	...	63,09,30,863	20,28,63,445	23,561	42,80,43,887
FOREST OFFICERS' PROVIDENT FUND.							
India, General	(a) 1,01,503	10,154	...	1,11,653	40,637	...	71,026
Madras	21,189	1,406	...	22,595	26	...	25,569
Bombay	3,893	606	...	4,499	...	...	4,499
Bengal	13,227	123	...	13,350	13,350	...	...
United Provinces of Agra and Oudh	36,441	2,206	...	38,647	16,926	...	21,721
Punjab	(a) 15,917	3,244	...	19,161	...	...	19,161
Burma	(a) 1,68,891	8,472	...	1,77,363	4,692	...	1,82,055
Bihar and Orissa	28,742	1,643	...	30,385	...	18,376	12,009
Central Provinces and Berar	(a) 36,494	4,678	...	41,172	...	...	40,172
Assam	21,124	2,166	...	23,290	...	10,631	12,659
TOTAL F. O. P. FUND	(a) 4,68,927	34,701	...	5,03,628	75,531	29,007	3,99,090
POLICE OFFICERS' PROVIDENT FUND							
India, General	(a) 35,577	2,648	...	38,225	7	...	38,218
Madras	1,05,346	16,959	...	1,22,305	10,422	...	1,11,883
Bombay	26,181	149	...	26,330	...	1,144	25,186
Bengal	(a) 32,028	4,443	...	36,471	...	...	36,471
United Provinces of Agra and Oudh	a) 12,097	3,187	...	15,284	594	...	14,690
Punjab	27,313	5,104	...	32,417	...	18,500	13,917
Burma	99,478	...	...	99,478	2,197	...	97,281
Bihar and Orissa	62,663	8,324	...	70,987	7,964	...	63,023
Central Provinces and Berar	1,66,462	23,985	...	1,90,447	13,183	...	1,77,264
TOTAL	(a) 5,69,146	64,199	...	6,33,344	31,367	19,644	5,79,333
GENERAL PROVIDENT FUND. CIVIL.							
India, General	56,28,977	12,09,589	...	68,38,566	9,41,929	...	58,96,637
Madras	(a) 29,96,603	15,01,429	23,561	45,21,593	9,51,387	...	35,70,206
Bombay	76,95,255	17,48,160	1,144	94,41,569	8,17,863	...	86,23,706
Bengal	(a) 63,13,483	16,85,360	...	80,00,843	6,38,510	...	73,62,333
United Provinces of Agra and Oudh	a) 53,37,167	13,08,566	...	66,45,733	6,08,247	...	60,37,486
Punjab	52,37,725	11,62,144	18,500	64,18,369	7,12,229	...	57,06,140
Burma	(a) 33,54,768	8,68,165	...	42,22,933	6,06,396	...	36,16,537
Bihar and Orissa	35,72,051	7,71,859	18,376	43,62,286	4,46,513	...	39,15,773
Central Provinces and Berar	(a) 33,35,431	7,35,413	...	40,70,844	4,29,428	2,614	36,41,416
Assam	14,64,870	3,41,147	10,631	18,16,657	1,21,052	...	16,95,605
TOTAL CIVIL	5,12,36,222	1,13,21,796	72,212	6,26,30,230	62,68,884	2,614	5,63,58,732
DEPARTMENTAL.							
India, General	79,40,276	20,63,637	...	1,00,03,913	12,36,106	...	87,67,807
TOTAL G. P. FUND	5,91,76,498	1,33,85,433	72,212	7,26,34,143	75,04,990	2,614	6,51,26,559
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	1,02,395	16,190	...	1,18,585	83,865	...	34,720
Madras	46,459	17,021	...	63,480	6,139	...	57,341
Bombay	44,437	28,059	...	72,496	6,162	...	66,334
Bengal	(a) 1,24,041	28,910	...	1,52,951	1,030	...	1,51,921
United Provinces of Agra and Oudh	57,454	19,148	...	76,602	8,571	...	68,031
Punjab	78,910	17,408	...	96,318	...	...	96,318
Burma	34,345	11,927	...	46,272	7,579	...	38,693
Bihar and Orissa	32,949	10,137	...	43,086	...	...	43,086
Central Provinces and Berar	...	725	2,614	3,339	...	...	3,339
TOTAL CIVIL	5,20,890	1,49,223	2,614	6,72,727	1,13,376	...	5,59,351
DEPARTMENTAL.							
India, General	13,623	5,763	...	19,386	27	...	19,359
TOTAL OTHER M. P. FUND	5,34,513	1,54,976	2,614	6,92,103	1,13,403	...	5,78,700
CEMETERY ENDOWMENT FUND.							
India, General	(a) 30,819	1,226	...	32,045	...	...	32,045
North-West Frontier Province	6,469	142	...	6,611	...	...	6,611
Madras	(a) 30,045	4,071	...	34,116	...	...	34,116
Bombay	(a) 80,185	2,215	...	82,400	...	...	82,400
Bengal	42,195	875	...	43,070	...	...	43,070
United Provinces of Agra and Oudh	1,11,867	4,230	...	1,16,097	...	...	1,16,097
Punjab	59,015	3,216	...	62,231	...	...	62,231
Burma	23,665	210	...	23,875	...	...	23,875
Bihar and Orissa	19,429	410	...	19,839	...	...	19,839
Central Provinces and Berar	16,515	725	...	17,241	...	...	17,241
Assam	6,550	116	...	6,666	...	...	6,666
TOTAL	4,35,784	17,495	...	4,53,279	...	...	4,53,279
Carried over	46,83,40,918	23,71,11,617	74,828	70,58,47,391	21,05,91,736	74,520	49,51,80,829

(a) Differs from last year's closing balance for correction since made.

(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1921—*concl'd.*

	Balance, 1st April 1920.	Receipts in 1920-1921.	Transfers.	TOTAL.	Repayments in 1920-1921.	Transfers.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BANKS ACCOUNTS— <i>cont'd.</i> Brought forward	46,83,40,918	23,74,31,647	74,826	70,58,47,391	21,05,91,736	74,826	49,51,60,829
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	1,17,359	15,198	...	1,33,557	1,545	...	1,32,012
OPIMUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	6,348	869	...	7,217	40	...	7,177
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	99,133	12,303	...	1,11,501	44	...	1,11,457
INDIAN CIVIL SERVICE ANNUITY FUND.							
India, General	67,598	1,33,132	...	2,00,730	35,479	...	1,65,251
Madras	(a) 1,09,887	1,61,063	...	2,70,950	3,598	...	2,67,352
Bombay	(a) 1,16,263	1,85,338	...	3,00,606	18,255	...	2,82,351
Bengal	1,21,378	1,71,830	...	2,93,208	5,441	...	2,87,767
United Provinces of Agra and Oudh	(a) 1,57,235	1,95,317	...	3,62,552	5,500	...	3,57,052
Punjab	(b) 1,04,954	1,64,152	...	2,59,106	10,833	...	2,68,273
Burma	83,282	1,38,838	...	2,22,120	3,459	...	2,18,661
Bihar and Orissa	(a) 80,295	1,07,533	...	1,87,828	420	...	1,87,458
Central Provinces and Berar	(a) 58,025	94,699	...	1,52,724	2,991	...	1,49,733
Assam	35,477	47,307	...	82,784	1,963	...	80,821
Total	9,43,399	13,99,259	...	23,42,658	87,939	...	22,54,719
DEPARTMENTAL.							
India General	5,440	12,639	...	19,079	3,123	...	15,956
TOTAL INDIAN CIVIL SERVICE ANNUITY FUND	9,49,839	14,11,898	...	23,61,737	91,062	...	22,70,675
TOTAL BANKS ACCOUNTS	46,95,13,602	23,88,72,975	74,826	70,84,51,403	21,06,84,427	74,826	49,77,02,150
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	50,319	50,198	...	1,06,517	67,122	...	39,395
HINDU FAMILY ANNUITY FUND.							
India, General	44,867	94,882	...	1,39,249	1,03,345	...	35,904
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(a) 19,336	24,884	...	43,720	15,011	...	28,709
LOCAL FUND PENSION FUND.							
Bombay	(a) 95,819	36,386	...	1,32,205	15,999	...	1,16,206
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	(a) 3,871	29,391	...	33,262	28,038	...	5,224
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	(a) 1,59,89,615	23,93,872	...	1,89,83,487	14,61,518	...	1,69,21,969
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	14,797	48,466	...	63,263	70,914	...	-7,651
TOTAL SPECIAL ACCOUNTS	1,62,18,524	25,83,079	...	1,89,01,703	17,61,947	...	1,71,39,755
GRAND TOTAL	48,57,32,226	24,15,56,054	74,826	72,73,63,106	21,24,46,374	74,826	51,18,41,900

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1920.

	Balance, 31st March 1920.	Receipts in 1920-21.	TOTAL.	Repayments in 1920-21.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT FUNDS.					
India, General	(a) 2,53,509	3,32,636	5,86,145	3,27,099	2,59,046
North-West Frontier Province	3,87,533	8,65,483	12,53,016	10,16,565	2,36,451
Madras	1,27,53,773	2,65,99,570	3,93,53,343	3,04,61,871	88,91,472
Bombay	41,75,753	1,27,56,459	1,69,32,222	1,34,28,847	35,03,375
Bengal	34,54,497	1,15,92,200	1,50,46,697	1,16,03,596	34,43,101
United Provinces of Agra and Oudh	(a) 6,187,943	1,72,29,287	2,33,17,235	1,54,62,339	78,54,896
Punjab	(a) 52,55,935	1,16,53,150	1,69,19,086	1,23,31,354	45,87,732
Burma	36,89,165	66,03,158	1,02,92,323	57,76,784	45,15,539
Bihar and Orissa	(a) 30,21,393	1,04,34,715	1,34,56,108	97,53,997	37,02,111
Central Provinces and Berar	25,37,568	53,10,880	78,48,448	65,46,609	13,01,839
Assam	8,25,534	26,85,959	35,11,593	25,72,391	9,39,202
TOTAL DISTRICT FUNDS	4,24,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714
Carried over	4,24,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714

(a) Differs from last year's closing balance for correction since made.

(b) Includes Rs. 11,453 transferred from North-West Frontier Province.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Re-payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,21,42,619	10,60,73,597	14,85,16,216	10,92,81,502	3,92,34,714
OTHER FUNDS.					
India, General	(a) 5,11,311	10,66,516	15,77,827	11,20,958	4,56,869
North-West Frontier Province	4,45,053	10,30,620	14,75,673	9,87,597	4,89,076
Madras	(a) 10,33,068	45,01,774	55,34,842	42,76,108	12,58,734
Bombay	(a) 12,27,884	43,98,859	56,26,743	41,91,020	14,35,723
Bangal	(a) 8,62,207	19,16,794	27,78,994	18,92,118	7,26,876
United Provinces of Agra and Oudh	(a) 7,03,887	23,21,343	30,25,235	23,26,772	6,98,463
Punjab	(a) 1,05,196	12,08,445	16,13,941	11,86,207	4,27,734
Burma	7,08,291	18,87,862	25,96,153	17,02,523	8,93,633
Bihar and Orissa	(a) 13,43,918	33,41,147	46,85,065	22,29,148	24,55,917
Central Provinces and Berar	10,10,567	17,27,716	27,38,283	18,18,080	9,20,203
Assam	(a) 60,770	74,640	1,35,410	75,679	59,731
TOTAL OTHER FUNDS	82,53,448	2,34,75,721	3,17,29,169	2,19,06,210	98,22,959
GRAND TOTAL	5 06,96,037	12,95,49,318	18,02,45,385	13,11,87,712	4,90,57,673

(a) Differs from last year's closing balance for correction since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1921.

BOMBAY.	Rs.	Rs.	Rs.	Rs.	Rs.
Deposits of Sinking Funds (Victoria Dock Loan)	47,43,358	2,88,969	50,32,327	...	50,32,327
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Funds	2,210	197	2,407	...	2,407
	47,45,568	2,89,166	50,34,734	..	50,34,734

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1921.

SILVER PURCHASED DURING THE YEAR				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.
Quantity oz.	Payment made in			Purchase price.	Ontturn value.	Difference representing gross profit.	In England.		In India.		Total.
	England £	India. £	TOTAL. £				£	Equivalent in R	R	Rs.	
3,200,107	33,284	732,189	765,473	76,37,348	85,78,680	9,41,332	156	1,564	1,71,631	1,73,195	(a) 7,68,137

(a) Not transferred to the Gold Standard Reserve as the coinage has not been effected.

No. 87B.—ACCOUNT of LOSS on RUPEE COINAGE for the Year ended 31st March 1921.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.							
Quantity oz.	Payment made in.			Purchase price. Rs.	Charges connected with purchase and coinage.				Total Charges. Rs.	Outturn value. Rs.	Difference representing loss.
	England. £	India. £	Total. £		England.		India.	Total.			Rs.
					£	Rs.	Rs.	Rs.			
...	6,86,02,210	30,08	30,076	12,16,734	12,46,860	6,98,49,070	6,06,01,046	92,48,024

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1921.

Balance, 1st April 1920.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1921.
£	£	£	£	£	£	£
37,117,901	...	2,041,273	...	39,159,174	...	39,159,174

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1921.

	£	£
In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of	3,414,000	
In 2½ per cent. consolidated stock the face value of	1,000,000	
In Transvaal Government 3 per cent. Guaranteed Stock 1923-53 the face value of	1,092,023	
In Guaranteed 2½ per cent. Stock the face value of	438,720	
In 5 per cent. Exchequer Bonds 1921 repayable on 5th October 1921 the face value of	6,955,800	
In 5½ per cent. Exchequer Bonds, 1925, redeemable on notice 1st February 1922 the face value of	2,663,700	
British Treasury Bills the face value of	24,559,000	
TOTAL FACE VALUE	40,123,243	
Total estimated value of securities mentioned above on 31st March 1921		38,951,416
Cash at the Bank of England		4,883
TOTAL		38,956,299(a)

(a) Differs from the closing balance shown in Account No. 88 by £202,875, representing depreciation in the market value of the securities as compared with the cost price.

No. 88B.—STATEMENT showing the GAIN and Loss on account of GOLD TRANSACTIONS for the year ended 31st March 1921.

	Rs
Balance on 1st April 1920	...
Gain on gold transactions—	
Gain on imported gold	13,71,574
„ gold purchased by the Secretary of State	1,25,96,639
	1,39,68,213
Loss on gold transactions—	
Loss on sales of gold	2,09,13,504
„ Indian Mines gold	26,80,786
	2,35,94,290
Difference representing loss transferred to Account No. 88C.	96,26,077
Balance on 31st March 1921	...

No. 88C.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1921.

India.	Credit.	Debit.
	Rs.	Rs.
Balances on 1st April 1920	5,23,07,075	...
On sterling bills and telegraphic transfers on London—		
Amount of bills drawn (£30,988,000) converted at 2s. the rupee 30,98,80,000 (<i>Vide</i> Account No. 93).		
Amount of rupees received in respect of sterling bills, etc. 23,55,70,920		
Loss by exchange		2,43,00,080
On realisation of Sterling Securities of the Paper Currency Reserve . . . . .	...	17,00,03,568
On cancellation of overbuying guarantees . . . . .	...	1,68,84,752
On other transactions—		
Recoverable War Expenditure, and other Military transactions . . . . .	...	11,71,89,843
Admiralty transports and other Marine transactions	75,300	...
Gold transactions (<i>Vide</i> Account No. 88B) . . . . .	...	96,26,077
Loss on rupee coinage (<i>Vide</i> Account No. 87B) . . . . .	...	92,48,024
Sale of Burma Rice	7,49,913	...
Opium supplied to Colonial Governments . . . . .	...	16,83,202
Other transactions with Colonial Governments and Protectorates . . . . .	...	1,42,620
Postal and Money Order transactions . . . . .	...	83,24,683
Lighting and Buoying in the Persian Gulf . . . . .	...	58,347
Advances to Emigration Agents and Supplies to His Majesty's Ships . . . . .	...	2,84,245
Persia Bills . . . . .	...	3,38,670
Revaluation at 2s per rupee of English money etc.	4,41,648	...
Transaction of the Bombay Development Scheme	4,01,000	...
Miscellaneous	2,33,838	...
TOTAL INDIA	19,01,7699	35,80,84,201
Net loss by exchange during the year . . . . .	..	35,61,82,502
Deduct—		
(1) Amount transferred to Railway Capital Account 2,92,49,993		
(2) Ditto „ Revenue Account 1,18,66,197		
(3) Ditto Irrigation Capital Account 1,81,629		
(4) Ditto „ Revenue Account 2,417		
(5) Ditto Delhi Capital Account 3,32,803		
(6) Ditto Posts and Telegraphs Department 14,13,519		
(7) Ditto General Expenditure head 'Exchange' 3,23,39,526		7,53,86,034
Net loss brought to account under this head during the year . . . . .	...	28,07,96,418
Balance held under Suspense on 31st March 1921 . . . . .	...	22,84,89,343

NOTE.—In the accounts for 1920-21, sterling transactions have been converted into rupees on a uniform basis of £1=Rs 10. All exchange gains or losses arising in respect of remittances and other transactions are recorded in the first instance under this head, the portion attributable to the revenue and capital accounts in respect of the net outlay incurred in England being subsequently transferred to those accounts. These transfers have been made on the basis of the average telegraphic transfer rates from Calcutta on London during the year, viz, 1s — 3'6570255d the rupee, and the portion of the loss attributable to the revenue account which relates to net outlay in England on commercial services (Railways, Irrigation and Posts and Telegraphs) has been debited to the commercial heads concerned; the balance of the loss pertaining to the revenue account has been shown under the general expenditure head "Exchange" (*vide* Account No. 45).

The outstanding balance of Rs. 22,84,89,343 held under this head on 31st March 1921 represents unadjusted loss held in Suspense against the possibility of opposite results in succeeding years.

[Old Account 79].

No. 88D.—ACCOUNT OF PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of the year 1920-21.

Name of Railway.	BALANCE AT END OF 31st MARCH 1920.		DURING 1920-21.		- TO END OF 1920-21.		BALANCE AT 31st MARCH 1921.	
	At debit.	At credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At debit.	At credit.
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1								
Ahmedabad Dholka	...	2,936	200	2,461	9,74,960	9,74,985	...	75
Ahmedabad Parnati	...	20,707	...	951	23,03,460	22,83,707	...	19,763
Amritsar—Patti—Kasur	...	3,837	12,000	18,450	27,42,633	27,43,246	...	618
Barpada Talbadd	...	87,925	93,150	1,62,941	14,55,150	14,38,716	...	...
Brahmaputra Sukanpur	27,65,274	27,65,274	...	...
Branch line companies under the Audit of Government	...	3,939	6	3,945	1,10,08,498	1,10,08,498	...	...
Examiner, East India Railway.
Chapranukh—Sileghat	...	48,489	2,95,099	3,53,030	28,85,464	28,94,896	...	...
Hardwar—Dohia	...	102	5,060	2,024	6,49,832	6,46,754	...	...
Hardwar—Dohia	...	10,284	30,168	26,536	23,85,643	28,71,732	...	...
Idar Road—Kumarakhed	11,14,613	11,32,463	...	...
Kalka—Falta	17,71,408	17,71,408	...	...
Kalka—Lahabazar	...	2,981	65,000	45,679	2,20,920	1,98,618	...	...
Kalka—Baghrat	...	28,176	9,493	27,726	7,16,097	7,11,154	...	...
Kalka—Baghrat	...	8,447	...	...	21,65,000	21,46,563	...	...
Mandira Bhon	...	2,360	32,000	45,905	41,11,687	41,23,142	...	...
Central Provinces	48,22,832	48,23,332	...	...
Mymensingh—Bhairabazar	25,56,305	25,56,305	...	...
Mymensingh—Jagannath gram	...	53,490	30,000	18,660	14,31,139	14,20,309	...	4,830
Pachora Jannar	...	4,256	1,24,846	1,29,092	13,61,973	13,61,963	...	10
Parpoesh Raipura	...	23,474	...	...	9,19,000	8,95,526	...	23,474
Pulgaon Aivi	59,00,375	66,50,936	...	...
Sam Setaiganj	...	19,265	...	32,018	18,94,000	18,75,805	...	18,195
Shakti Narawal	...	4,014	2,300	1,070	1,20,52,130	1,20,52,497	...	...
Tapti Valley	36,681	...	...	...	...
Total	7,36,903	3,18,482	6,39,262	9,04,272	6,36,00,848	6,92,33,769	8,20,378	1,37,457

NOTE.—This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no capital interest, vide paragraph 6 of the General Note (Section H.)

No. 89—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921.

INDIA, GENERAL.		Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
<i>Civil Deposits.</i>		Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits		5,06,507	15,90,253	20,96,760	14,41,118	6,55,642
Civil Court Deposits		2,21,161	4,55,925	6,77,086	4,61,299	2,15,787
Criminal Court Deposits		13,003	12,476	25,539	20,801	4,738
Personal Deposits		9,78,126	86,13,778	95,91,904	87,98,849	7,93,055
Municipal Funds		4,15,066	12,21,200	16,36,276	13,86,080	2,50,195
Renewal and Enforcement Fees on Government Promissory Notes		50	513	563	456	107
Deposits on account of Gold purchases		5,93,745	...	5,93,745	5,93,745	...
Peace Flag Fund		(a) 2,303	882	3,191	1,148	2,043
Grant made by the British Cotton-growing Association		(a) 1,435	...	1,435	...	1,435
Trust Interest Fund		(a) 65,191	1,07,87,096	1,08,22,287	1,16,26,618	-8,04,331
Deposits of deceased officers and men of the Indian Army		(a) 43,760	94,866	1,37,635	5,513	1,32,122
Deposits on account of Enemy Property		1,41,330	1,624	1,42,954	120	1,42,834
Public Works Deposits		(a) 4,06,307	7,05,494	11,11,801	6,10,377	5,01,424
Unclaimed General Provident Fund Deposits		(a) 527	...	527	...	527
Royalty on suspended patents belonging to enemy subjects		13,307	81	13,388	...	13,388
Deposit pertaining to Hostile Firms		1,14,405	...	1,14,405	...	1,14,405
<i>Other Deposits.</i>						
Military Deposits	Peshawar Division	(a) 1,57,191	6,90,122	8,47,313	6,52,805	1,94,508
	Rawalpindi "	(a) 1,29,480	4,52,763	5,82,243	4,52,717	1,29,526
	Lahore "	(a) 2,29,327	3,05,936	5,35,263	2,71,167	2,64,096
	Quetta "	3,79,893	20,97,494	24,77,387	17,03,189	7,74,198
	Mhow "	(a) 1,24,707	2,81,667	4,06,434	1,15,732	2,90,702
	Poona "	29,94,669	14,00,283	44,54,952	12,48,835	32,06,117
	Meerut "	(a) 2,59,235	6,79,276	9,68,511	4,27,490	5,41,021
	Lucknow "	(a) 1,79,819	1,33,780	3,13,599	1,42,130	1,71,469
	Secunderabad "	(a) 70,507	30,771	1,01,278	56,908	44,370
	Burma "	(a) 75,492	1,82,051	2,57,543	1,80,537	77,006
	Supply Circle	(a) 30,108	64,145	94,253	50,059	44,194
	Central War Accounts	(a) -15,63,627	55,61,521	9,87,824	14,85,162	-4,97,338
	Non-Military Pay and Pensions Accounts	(a) 65,741	2,20,917	2,86,661	2,15,265	71,396
	Field Controller, Lahore	...	1,09,16,051	1,09,16,051	95,37,848	10,78,203
	Royal Air Force	...	65,51,684	65,51,684	...	65,51,684
Trust Interest Account (Military)	Peshawar Division	48	207	345	284	61
	Rawalpindi "	73	776	849	783	66
	Lahore "	2,046	5,939	7,985	5,025	2,960
	Quetta "	1,026	1,201	2,227	1,348	879
	Mhow "	357	1,054	1,411	794	617
	Poona "	795	993	1,788	1,079	709
	Meerut "	208	644	852	765	87
	Lucknow "	(a) 500	4,119	4,619	4,041	578
	Secunderabad "	221	1,679	1,900	1,022	878
	Burma "	...	202	202	197	5
	Supply Circle	...	665	665	525	140
	Central War Accounts	-449	699	250	943	-693
	Military Works Deposits	39,63,478	1,11,37,541	1,51,01,019	68,44,211	82,56,808
	Marine Deposits	58,028	19,51,342	14,09,370	2,66,923	1,42,447
	Deposits (Railway Capital Accounts)	22,60,301	61,58,964	87,10,265	55,39,774	31,79,491
State Railway Fine Fund (Railway Revenue Accounts)	Deposits (Railway Revenue Accounts)	2,71,99,562	11,12,10,597	13,84,10,159	10,98,12,658	2,86,97,501
	Postal and Telegraph Fine Fund	3,251	3,85,536	4,70,298	3,16,870	1,53,428
	Posts and Telegraphs Furniture Fund	-285	765	4,016	731	3,282
	Trust Interest Account (Posts and Telegraphs)	(a) 376	6,278	5,993	7,452	-1,459
	Void Money Orders, (Posts and Telegraphs)	...	10,055	10,431	10,068	363
	Short payments on account of Money Orders (Posts and Telegraphs)	(a) 9,69,689	81,80,503	94,50,282	84,81,269	9,78,013
	Foreign Money Orders (Posts and Telegraphs)	(a) 1,61,698	4,85,620	6,47,318	5,76,783	70,535
	British Postal Orders (Posts and Telegraphs)	22,76,060	11,97,03,743	11,59,78,803	11,45,29,905	14,48,898
	British Postal Orders Remittance (Posts and Telegraphs)	2,10,57,000	23,91,221	2,33,48,221	5,13,781	2,31,04,440
	Dead Accounts, Savings Bank (Posts and Telegraphs)	-2,10,57,000	...	-2,10,57,000	20,47,440	-2,31,04,440
	Customs Duty on Foreign Parcels (Post- and Telegraphs)	10,25,837	13,982	10,39,819	5,937	10,33,882
	Aligarh Workshop Cheques (Posts and Telegraphs)	3,156	61,134	61,290	57,720	6,570
	Penny Postage Stamps (Posts and Telegraphs)	(a) 44,134	2,29,308	2,73,492	2,36,828	36,664
	International Reply Coupons Issued (Posts and Telegraphs)	(a) -30,678	7,302	-23,286	12	-23,298
	Ditto ditto Exchanged (Posts and Telegraphs)	4,892	339	5,141	64	5,077
Unclaimed General Provident Fund Deposits, (Posts and Telegraphs)	Unclaimed General Provident Fund Deposits, (Posts and Telegraphs)	(a) -2,411	171	-2,240	954	-3,194
	Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	988	505	1,493	20	1,473
	Salvage of Red Cross Seals (Posts and Telegraphs)	11,894	5,31,035	5,42,929	5,21,061	21,868
	Deposits on account of Ferry Charges in Kashmir (Posts and Telegraphs)	...	...	...	...	...
	Other Postal and Telegraph deposits	48	-146	104	194	...
	TOTAL	(a) 18,96,916	33,18,527	52,15,473	35,74,091	16,41,382
	Carried forward	4,36,13,314	31,27,81,720	35,63,98,064	29,48,77,518	6,16,20,546
		4,36,13,314	31,27,84,720	35,63,98,064	29,48,77,518	6,16,20,516

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-21.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,36,13,544	31,27,84,720	35,63,98,004	29,48,77,518	6,15,20,546
NORTH-WEST FRONTIER PROVINCE.					
<i>Civil Deposits.</i>					
Revenue Deposits	8,73,667	17,57,349	26,31,016	17,93,097	8,37,919
Personal Deposits	7,66,831	53,12,012	61,28,843	49,78,568	11,50,275
Municipal Funds	13,02,880	29,18,516	42,81,336	22,09,973	20,71,413
Trust Interest Fund	(a) 214	17,855	18,069	17,433	626
Public Works Deposits	(a) 66,116	97,530	1,63,646	81,402	82,184
Renewal and Enforcement fees on Government Promissory Notes	4	2	6	6	...
Deposits on account of Enemy Property	115,468	...	15,418	...	15,468
Deposits for Government Loan	...	13,000	13,000	13,000	...
Deposits for the purchase of Gold	12,000	...	12,000	12,000	...
Special War Deposits	...	2	2	...	2
TOTAL	30,97,170	1,01,66,256	1,32,63,426	91,05,539	41,57,887
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	60,62,255	67,82,055	1,28,44,310	70,83,783	57,60,527
Civil Court Deposits	(a) 96,55,983	1,46,22,013	2,42,77,906	1,51,15,13	91,63,723
Criminal Court Deposits	3,59,794	8,02,503	7,22,297	3,98,746	3,23,551
Personal Deposits	25,08,393	2,95,20,837	3,20,38,230	2,99,40,524	20,97,666
Municipal Funds	28,83,140	52,05,076	80,88,116	64,80,328	16,17,788
Trust Interest Fund	3,03,797	47,82,082	51,77,879	50,21,347	1,56,532
Deposits for work done for public bodies or individuals	2,39,371	4,14,980	6,54,351	4,46,825	2,08,526
Deposits of the Tea Cess Fund	(a) 5,288	40,606	45,894	43,591	2,303
Public Works Deposits	11,00,030	12,86,108	23,86,638	17,15,193	6,71,445
Renewal and Enforcement fees on Government Promissory Notes	83	553	636	5,105	-4,469
Unclaimed General Provident Fund Deposits	(a) 9,901	19,153	29,184	2,171	26,913
Deposits pertaining to Hostile Firms	(a) 59,533	28,916	88,799	103	58,196
Deposits on account of Enemy Property	16,29,312	22,772	16,52,084	11,517	16,40,567
" " Reverse Council Bills	8,32,972	...	8,32,972	8,32,972	...
" " Gold purchases	56,000	...	56,000	56,000	...
Sale proceeds of Dye-stuffs received under Peace Treaty	...	1,47,109	1,47,109	...	1,47,109
TOTAL	2,57,98,667	6,32,44,708	8,90,43,365	6,71,52,618	2,18,90,747
BOMBAY.					
<i>Civil Deposits.</i>					
Bombay Development Deposits	...	6,504	6,504	...	6,504
Deposits for Government Loans	(a) 13,54,560	84,24,488	97,79,028	82,73,183	15,06,940
Revenue Deposits	(a) 30,65,382	1,01,81,335	1,32,47,317	1,04,15,516	28,52,001
Civil Court Deposits	(a) 1,86,643	3,28,815	5,14,458	3,80,013	1,28,415
Criminal Court Deposits	47,85,078	9,08,839	9,56,23,17	8,95,75,579	60,45,338
Personal Deposits	13,75,814	71,40,609	85,22,223	73,40,956	11,75,267
Municipal Funds	64,466	1,12,314	1,76,770	1,24,902	51,808
Marine Deposits	3,48,476	3,3,02	6,49,578	3,27,907	3,21,21
Forest Deposits	70,520	86,40,303	87,20,525	8,53,117	72,708
Trust Interest Fund	(a) 1,44,231	4,90,770	6,35,000	2,76,741	3,58,269
Deposits for work done for public bodies or individuals	1,112	7,044	8,156	7,569	1,187
Deposits of the Tea Cess Fund	(a) 15,24,330	43,07,123	58,31,569	40,27,216	18,04,343
Public Works Deposits	1,01,80,897	45,284	1,02,32,181	2,18,503	1,00,13,678
Deposits pertaining to Hostile Firms	469	1,688	2,097	2,372	-275
Renewal and Enforcement fees on Government Promissory Notes	(a) 18,09,624	1,34,841	19,44,465	2,44,431	17,00,034
Deposits on account of Enemy Property	(a) 7,87,709	...	7,87,700	7,87,703	6
Deposits for the purchase of Gold	1,04,57,147	...	1,01,57,147	1,04,57,147	...
Deposits on account of Reverse Council Bills	...	1,60,10,618	1,66,10,000	1,67,07,001	-1,56,388
Deposits on account of Indian Mines Gold	...	16	15	15	...
Deposits of decorated officers and men of the Native Army	...	7,12,785	7,12,785	54,064	6,58,731
Sale proceeds of Dye-stuffs received under Peace Treaty	...	...	...	...	...
TOTAL	3,61,05,284	4,83,05,163	8,44,70,447	15,79,51,210	2,65,19,237
Carried over	10,86,74,456	13,15,00,847	24,31,75,302	22,90,86,865	11,40,88,417

(a) Differs from last year's closing balance for correction since made.

O. to V.—Debt, Deposits, etc.

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No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1921—*contd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,86,74,455	53,45,00,847	64,31,75,302	52,90,80,885	11,40,95,417
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	20,56,544	41,33,728	61,90,272	34,15,649	27,74,623
Civil Court Deposits	82,57,377	1,95,21,484	2,77,78,861	1,81,21,275	96,57,586
Criminal Court Deposits	2,12,743	8,50,485	5,68,228	3,05,022	2,64,206
Personal Deposits	(a) 97,41,503	8,98,54,105	9,95,95,608	9,04,11,087	91,81,521
Municipal Funds	10,57,014	40,42,391	50,99,405	37,76,975	13,23,430
Trust Interest Fund	(a) 89,699	10,53,399	11,43,098	10,85,977	57,121
Deposits for work done for public bodies or individuals	20,61,643	1,10,31,005	1,30,92,648	1,10,01,791	20,90,857
Deposits of the Tea Cess Fund	23,129	3,23,543	3,46,672	3,13,518	33,154
Forest Deposits	986	1,213	2,199	1,213	986
Public Works Deposits	9,33,411	8,04,500	17,97,921	9,03,787	8,94,134
Deposits of Jute Cess Collections	1,99,341	10,70,471	12,75,811	10,94,340	1,81,495
Unclaimed General Provident Fund Deposits	(a) 22,663	4,924	27,587	2,438	26,149
Renewal and Enforcement Fees on Government Promissory Notes	122	574	696	507	189
Deposits pertaining to Hostile Firms	90,53,717	1,55,309	92,14,103	18,84,702	73,29,404
Deposits on account of Enemy Property	(a) 58,25,059	4,16,754	62,42,813	4,85,271	57,57,142
Deposits on account of Gold Purchases	2,000	...	2,000	2,000	...
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	20,299	25	20,324	5,402	14,922
TOTAL	3,95,62,549	13,25,36,000	17,23,98,549	13,28,10,560	3,95,88,289
UNITED PROVINCES OF AGRA AND OUDH.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 20,52,951	64,95,242	85,48,193	64,85,783	20,62,410
Civil Court Deposits	69,27,780	1,67,40,535	2,36,68,315	1,50,27,643	86,40,672
Criminal Court Deposits	1,29,071	3,17,791	4,46,862	2,93,936	1,52,926
Personal Deposits	(a) 39,33,319	3,90,75,018	4,30,08,337	4,02,25,553	33,82,784
Municipal Funds	(a) 20,10,713	74,31,671	90,48,384	74,77,779	21,70,605
Trust Interest Fund	(a) 23,960	7,83,783	8,07,743	7,88,601	19,143
Unclaimed General Provident Fund Deposits	977	243	1,220	936	284
Deposits for work done for public bodies or individuals	(a) 1,240	6,08,268	6,05,028	3,28,912	2,76,116
Forest Deposits	(a) 18	10	28	24	4
Public Works Deposits	(a) 11,88,758	25,53,719	37,42,477	20,11,533	17,30,944
Renewal and Enforcement Fees on Government Promissory Notes	145	772	917	586	331
Deposits pertaining to Hostile Firms	2,06,512	81,166	2,87,678	9,455	2,78,223
Deposits on account of Enemy Property	173	30,209	30,382	281	30,101
Deposits for Government Loans	...	1,208	1,208	1,208	...
Deposits on account of Gold Purchases	5,34,627	...	5,31,627	5,32,226	2,001
TOTAL	1,70,13,664	7,40,17,635	9,10,31,399	7,31,54,856	1,87,46,548
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 45,93,345	1,30,37,435	1,76,30,780	1,19,47,717	56,83,038
Personal Deposits	(a) 39,85,753	2,50,30,918	2,90,16,671	2,60,98,156	35,20,515
Municipal Funds	47,99,810	1,03,49,108	1,57,48,918	1,07,22,518	50,26,300
Trust Interest Fund	(a) 39,189	2,09,360	2,47,849	2,18,888	28,961
Deposits for Government Loans (temporary)	...	1,59,700	1,59,000	1,59,100	600
Public Works Deposits	10,49,021	19,79,669	30,28,690	18,63,475	11,65,215
Deposits on account of Enemy Property	(a) 1,64,469	467	1,54,956	1,457	1,63,499
Renewal and Enforcement Fees on Government Promissory Notes	122	191	313	244	69
Deposits pertaining to Hostile Firms	1,237	1	1,238	564	674
Deposits on account of Gold Purchases	5,81,315	...	5,81,315	5,82,560	1,245
Deposits for work done for public bodies or individuals	...	...	...	...	...
TOTAL	1,62,04,561	5,19,65,809	6,71,70,430	5,15,92,779	1,55,77,651
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	12,03,938	31,09,207	43,13,145	29,93,894	13,19,251
Civil Court Deposits	11,40,121	17,62,255	29,02,376	21,12,712	7,89,664
Personal Deposits	(a) 1,67,76,344	2,45,10,125	4,12,86,470	3,94,37,294	18,49,176
Municipal Funds	(a) 21,86,948	57,97,243	79,84,191	52,60,400	27,33,791
Deposits on account of Enemy Property	28,30,070	24,721	28,54,791	1,48,790	27,06,001
Marine Deposits	8,345	7,447	15,792	10,297	5,495
Trust Interest Fund	(a) 369	51,817	52,186	50,878	1,308
Deposits for work done for public bodies or individuals	79,777	41,763	1,21,540	1,21,540	...
Public Works Deposits	10,18,908	11,15,742	21,34,650	11,62,704	9,71,946
Renewal and Enforcement fees on Government Promissory Notes	77	941	1,018	918	70
Deposits pertaining to Hostile Firms	(a) 35,572	79	35,651	35,132	499
Deposits on account of Gold Purchases	11,693	...	11,693	11,633	...
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	...	678	678	...	678
TOTAL	2,52,92,162	3,64,22,919	6,17,14,181	5,13,36,302	1,03,77,879
Carried over	20,57,47,791	83,04,42,370	1,03,63,90,161	53,80,11,382	19,83,78,779

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1921—*concl'd.*

	Balance, 31st March 1920.	Receipts in 1920-1921.	TOTAL.	Payments in 1920-1921.	Balance, 31st March 1921.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	20,57,47,791	83,06,42,370	1,03,63,90,161	83,80,11,382	19,83,78,779
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	14,64,197	18,21,567	32,85,764	19,95,315	12,93,449
Civil Court Deposits	29,05,835	60,53,501	89,59,336	57,33,517	32,25,819
Criminal Court Deposits	4,00,388	3,29,531	7,29,919	2,99,481	4,30,448
Personal Deposits	(a) 23,56,003	98,87,232	1,22,43,235	94,23,470	28,19,765
Municipal Funds	10,22,967	24,58,653	34,81,620	24,15,825	10,65,795
Trust Interest Fund	(a) 10,349	2,06,921	2,17,270	2,17,145	125
Deposits for work done for public bodies and individuals	2,63,859	4,83,486	7,47,355	5,15,093	2,31,262
Public Works Deposits	(a) 3,45,524	8,13,816	11,59,340	5,93,313	5,66,027
Renewal and Enforcement Fees on Government Promissory Notes	80	143	223	182	41
Unclaimed General Provident Fund Deposits	1,629	...	1,629	129	1,500
Deposits on account of Enemy Property	(a) 3,02,027	8,002	3,10,029	2,664	3,07,365
for Gold purchase	11,484	...	11,484	11,484	...
Famine Charitable Relief Fund	(a) 22,192	55,182	77,374	56,103	21,271
<i>Other Deposits.</i>					
Deposits (Railway Capital Account)	—12,080	1,387	—10,693	...	—10,693
TOTAL	80,94,464	2,21,22,421	3,12,16,885	2,12,64,721	99,52,164
CENTRAL PROVINCES AND BEHAR.					
<i>Civil Deposits.</i>					
Revenue Deposits	7,57,374	10,84,528	18,41,902	13,00,923	5,40,979
Civil Court Deposits	20,49,665	43,80,589	64,30,254	50,29,413	14,00,841
Personal Deposits	10,15,002	64,32,217	74,47,219	68,51,891	5,96,328
Municipal Funds	(a) 10,22,552	37,87,207	48,09,759	40,38,900	7,70,859
Forest Deposits	(a) 971	4,745	5,716	5,285	431
Trust Interest Fund	20,324	1,89,973	2,10,297	1,49,598	60,699
Deposits for work done for public bodies or individuals	2,886	51,089	53,975	2,612	51,363
Public Works Deposits	5,97,696	10,63,934	16,61,630	11,09,820	5,51,810
Renewal and Enforcement fees on Government Promissory Notes	(a) 15	166	181	154	27
Unclaimed General Provident Fund Deposits	329	...	329	329	...
Deposits for purchase of Gold	56,000	...	56,000	56,000	...
TOTAL	55,22,814	1,69,95,448	2,25,18,262	1,85,44,925	39,73,337
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 4,34,727	5,86,817	10,21,544	5,66,167	4,55,377
Civil Court Deposits	1,34,965	3,95,430	5,30,395	2,31,488	2,98,907
Personal Deposits	(a) 8,56,657	25,20,245	33,76,902	24,88,449	8,88,453
Municipal Funds	(a) 2,03,881	7,85,818	9,92,139	7,61,852	2,30,847
Trust Interest Fund	(a) 1,098	12,601	13,699	13,723	—24
Deposits for work done for public bodies or individuals	39,829	33,476	73,305	15,363	57,952
Public Works Deposits	(a) 1,13,629	2,53,103	3,66,732	2,19,449	1,47,283
Renewal and Enforcement Fees on Government Promissory notes	(a) 6	21	27	21	6
Unclaimed General Provident Fund Deposits	2,570	624	3,194	191	3,003
Labour Board Cess Fund	3,371	4,657	8,028	7,544	484
Deposits on account of Gold purchases	2,000	...	2,000	2,000	...
<i>Other Deposits.</i>					
Deposits (Railway Revenue Account)	10,691	49,475	60,166	44,794	15,372
State Railway Fine Fund (Railway Revenue Accounts)	...	29	29	29	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL	18,06,570	46,44,796	64,51,366	43,54,060	20,97,306
GRAND TOTAL	22,21,71,639	87,44,05,035	1,09,65,76,674	88,21,75,088	21,44,01,586

(a) Differs from last year's closing balance for correction since made.

O. to V.—Debt, Deposits, etc.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1921.	Amount of Loan ex- tinction.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO INDIAN STATES.								
INDIA, GENERAL.								
Bamunda State . . . . .	...	...	...	...	...	7,000	4 per cent.	2
Bijawar	98,500	...	98,500	24,054	74,500	1,10,000	6 per cent.	5,018
Dungarpur State . . . . .	...	...	...	...	...	5,25,000	4 "	1,447
Hyderabad State	13,38,000	...	13,38,000	10,40,477	2,91,502	2,00,00,000	4 "	63,523
Samthar State	40,000	...	40,000	10,464	29,536	40,000	6 "	2,849
Shahpura	2,00,000	...	2,00,000	50,000	1,50,000	2,00,000	6 "	11,293
Sultan of Muskat	6,50,000	...	6,50,000	10,034	6,39,916	6,50,000	6 "	38,457
Total Loans to Indian States								
	23,26,629	...	23,26,629	11,41,079	11,85,550			1,11,912

O. to V.—Debt, Deposits, etc.

No. 90.—ACCOUNT OF IMPERIAL ADVANCES AND LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*continued*.

	Amount, 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan amo- ntiond.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	37,74,712	5,00,000	42,74,712	1,51,669	41,23,043	48,30,000	(b) 4, 6, & 6½ per cent.	1,72,960
Ditto Port Trust	1,37,24,971	3,70,000	1,40,94,971	2,13,209	1,58,81,762	1,75,41,018	4, 5 & 6 per cent.	5,68,352
Ditto Coast Lights Fund	4,77,596	...	4,77,596	28,725	4,48,871	9,38,476	4 "	19,104
TOTAL	1,79,77,279	8,70,000	1,86,47,279	3,93,603	1,84,53,676			7,59,816
BOMBAY.								
Bombay Municipality (Water-supply)	20,78,477	...	20,78,477	31,125	20,47,352	37,30,053	4 per cent.	82,551
Ditto Port Trust, for Dock Extension, etc.	1,41,33,463	...	1,41,33,463	33,469	1,40,99,994	1,42,08,125	3½, 4, 4 and 6 per cent.	4,16,311
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,02,12,275	...	2,02,12,275	1,43,178	2,00,69,097	2,20,15,433	4 per cent.	8,00,705
TOTAL	3,64,24,215	...	3,64,24,215	2,08,072	3,62,16,143			13,00,067
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	79,425
Ditto ditto, for construction of Kidderpore Dock	2,53,94,985	...	2,53,94,985	4,02,101	2,49,92,884	2,37,70,566	4 "	10,11,818
TOTAL	2,71,59,985	...	2,71,59,985	4,02,101	2,67,57,884			10,91,243
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC.	8,16,91,479	8,70,000	8,24,31,479	10,63,776	8,14,27,703			31,51,126

LOANS TO MUFUSSIL MUNICIPALITIES.									
INDIA, GENERAL.									
Ajmer Municipality	..	(a) 4,89,699	..	4,89,699	20,808	4,68,891	6,98,000	5 & 4 per cent.	20,648
Delhi ditto	..	6,25,409	..	6,25,409	66,207	4,50,112	16,15,000	4 per cent.	21,016
TOTAL									
	..	(a) 10,15,108	..	10,15,108	87,105	9,28,003			41,664
MADRAS,									
Bangalore Civil and Military Station Municipality	..	(a) 53,493	..	53,493	8,746	49,750	80,000	4 per cent.	(c) 3,209
TOTAL LOANS TO MUFUSSIL MUNICIPALITIES									
	..	(a) 10,68,604	..	10,68,604	90,851	9,77,753			44,873

(a) Differs from last year's closing balance for correction since made.
 (b) Two per cent. additional appropriated to form a Sinking Fund.
 (c) Interest adjusted in India Bonds.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYED during the Year ended 31st March 1921 and the amount of such LOANS at the commencement and close of the Year—*continued*.

	Amount 1st April 1920.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1921.	Amount of Loan unam- ortised.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
INDIA, GENERAL.								
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
Adil-os-Sultarah Korman	2,546	...	2,546	1,724	822	21,400	4½ per cent.	...
Beri Jagir	6,997	...	6,997	...	6,997	20,000	6 "	...
Bilhari Jagir	139	...	139	139	...	10,000	6 "	...
Ejina Jagir	9,570	...	9,570	2,940	6,630	11,000	6 "	60
Fugties of Baluchistan	14,000	...	14,000	...	14,000	20,000	Nil.	...
Iharwai Jagir	8,400	...	8,400	5,306	3,094	8,500	6 per cent.	194
Garauli Jagir	9,733	...	9,733	1,053	8,680	18,000	6 "	947
Gauithar Jagir	8,000	...	8,000	8,000	...	23,000	6 "	832
Ishak Kahola	19,000	...	19,000	1,963	17,037	41,500	Nil.	...
Laghvasi Jagir	20,524	...	20,524	8,302	12,222	37,500	6 per cent.	1,198
Malik Ali Jan	1,086	...	1,086	114	972	1,500	4 "	43
Mir Azim Jan, son of late Ex Khan of Kalat	(a) 19,449	...	19,449	2,058	17,391	50,000	4 "	371
Mir Hazar Ghazni Marri Rasalidar Main Lories	1,933	...	1,933	303	1,630	6,000	5 "	297
Mirza Suraya Jah	6,900	...	6,900	6,900	...	70,000	4 "	133
Murries of Baluchistan	13,000	...	13,000	...	13,000	20,000	Nil.	...
Mirzehan Khan Bijram Marri of Khol	1,184	...	1,184	1,184	...	9,000	5 per cent.	...
Naigwan Rehai Jagir	12,000	...	12,000	11,867	133	18,000	6 "	1,096

	15,000	...	15,000	2,000	13,000	15,000	2,000	13,000	15,000	Nil.	15,000	...
Sirdar Muhammad Ishak Khan	3,737	...	3,737	3,145	592	3,737	3,145	592	3,737	4 per cent.	10,000	101
Sons of Malik Sultan Md. Khan	3,360	...	3,360	480	2,880	3,360	480	2,880	3,360	Nil.	4,800	...
Sirdar Muhammad Khan Jogezai	53	...	53	...	53	53	...	53	53	5 per cent.	8,25,000	100
Talukdars of Ajmer	(a) 1,91,611	...	1,91,611	57,518	1,24,093	1,91,611	57,518	1,24,093	1,91,611			5,932
Total												
NORTH-WEST FRONTIER PROVINCE.												
Abdul Rahman Khan, Chief of Western Khattoks	1,88,500	...	1,88,800	10,875	1,77,925	1,88,800	10,875	1,77,925	1,88,800	6 per cent.	2,00,000	11,328
BOMBAY.												
Sultan of Shehr and Mokalla (Aden)	1,40,000	...	1,40,000	20,000	1,10,000	1,40,000	20,000	1,10,000	1,40,000	Nil.	2,00,000	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	(a) 6,10,411	...	5,10,411	98,333	4,12,018	5,10,411	98,333	4,12,018	5,10,411		...	17,250
LOANS TO DISTRICT, ETC., COMMITTEES.												
INDIA, GENERAL.												
Cantonment Committee, Secunderabad (waterworks)	(a) 14,270	...	14,270	1,193	13,077	14,270	1,193	13,077	14,270	4 per cent.	8,30,500	371

(a) Differs from last year's closing balance for correction since made.

Nc. 20.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*continued*.

		Amount, 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanc- tioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
REGIMENTAL AND OTHER LOANS.									
Military.									
INDIA, GENERAL.									
<i>Peshawar Division.</i>									
Officer Commanding, Depot Guides Cavalry F.F.	.	25,000	...	25,000	25,000	...	25,000	4 per cent.	887
Ditto 1st Lancers	.	1,500	...	1,500	1,500	...	50,000	...	
Ditto Depot 22nd Cavalry	.	...	13,000	13,000	...	13,000	13,000	...	
TOTAL		26,500	13,000	39,500	26,500	13,000	...	...	887
<i>Rawalpindi Division.</i>									
Officer Commanding, Depot 2nd Cavalry	.	...	12,000	12,000	12,000	...	25,000	4 per cent.	N71.
Ditto 13th Lancers Kohat Brigade	.	...	25,000	25,000	...	25,000	25,000	4 "	
Ditto 31st Lancers	.	...	55,000	55,000	55,000	...	75,000	4 "	250
Ditto Divisional area	.	...	40,000	40,000	40,000	...	10,000	8 "	...
TOTAL		...	1,32,000	1,32,000	1,07,000	25,000	...	...	587
<i>Lahore Division.</i>									
General Officer Commanding, Lahore Division	.	16,000	...	16,000	...	16,000	10,000	4½ per cent.	720
Officer Commanding, 2-35th sikhs	.	...	...	...	...	...	10,000	6 "	1,200
Army Institute Fund Guides Cavalry	.	...	2,71,309	2,71,309	...	2,71,309	3,00,000	6 "	...
Officer Commanding, 10th Lancers	.	30,000	...	30,000	...	30,000	30,000	4 "	800
Ditto 37th do.	.	7,000	...	7,000	7,000	...	7,000	4 "	100
TOTAL		53,000	2,71,309	3,24,309	7,000	3,17,309	...	...	2,620
<i>Quetta Division.</i>									
Officer Commanding, 25th Cavalry	.	30,000	20,000	50,000	30,000	20,000	55,000	4 per cent.	486

<i>Alwar Division.</i>									
Commandant, Cavalry School, Sangor	13,450	...	13,450	900	12,550	16,000	...	...	948
Officer Commanding, 98th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	...	250
Ditto 35th Scinde Horse	25,000	...	25,000	25,000	...	25,000	4	...	...
TOTAL	62,150	...	62,150	25,900	36,250	...	...	...	1,198
<i>Poona Division.</i>									
Officer Commanding volunteer artillery corps Bombay	...	...	...	...	...	3,300	4 per cent.	...	920
Secretary, Cantonment Committee, Poona	16,000	...	16,000	3,000	13,000	34,000	4	...	...
A. Q. M. G. Bombay Brigade	...	6,000	6,000	6,000	...	6,000	4	...	920
TOTAL	16,000	...	22,000	9,000	13,000	...	...	...	...
<i>Mercut Division.</i>									
Officers Commanding, Indian Infantry Regiments	10,520	...	10,520	6,520	4,000	37,000	4 per cent.	...	287
" Cavalry Regiments	77,000	...	77,000	52,000	25,000	1,20,000	4	...	1,893
TOTAL	87,520	...	87,520	58,520	29,000	...	...	...	2,160
<i>Lucknow Division.</i>									
Officer Commanding, 1st Lancers	35,200	35,000	70,200	18,000	52,200	85,000	...	...	250
" 31st Lancers	...	48,000	48,000	6,000	42,000	...	4 per cent.	...	250
TOTAL	35,200	83,000	1,18,200	24,000	94,200	...	...	...	...
Carried over	3,10,370	5,25,809	8,35,679	2,87,920	5,47,769	...	...	...	9,038

O. to V. - Debt Deposits, etc.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts **ADVANCED** and **REPAID** during the Year ended 31st March 1921, and the amount of such **LOANS** at the commencement and close of the Year—*concluded*.

	Amount, 1st April 1920.	Amount Advanced.	Total.	Amount, Repaid.	Amount, 31st March 1921.	Amount of Loans outstanding.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	3,10,370	5,25,309	8,55,679	2,87,920	5,47,759	...		9,038
REGIMENTAL AND OTHER LOANS—<i>contd.</i>								
Military—<i>contd.</i>								
INDIA, GENERAL—<i>contd.</i>								
Secunderabad Division.								
Commandant, 1st Madras Guards, I D. F.	1,700	...	1,700	1,700	...	31,000	...	...
Commandant, 6th Battalion, Bangalore, Georg and Mysore Rifles, I. D. F. . .	24,000	...	24,000	24,000	..	65,000	4 per cent.	960
Officer Commanding, 7th Mariana Lancers	25,000	...	25,000	...	25,000	25,000	"	1,000
TOTAL	50,700	...	50,700	25,700	25,000			1,960
Burma Division.								
Officer Commanding, 15th Burma Company, 2nd (Q. V. O.) Sappers and Miners	10,282	...	10,282	1,163	15,119	44,700	Nil.	...
Ditto Rangoon Battalion, Auxiliary Force	6,111	...	6,111	6,111	.	30,000	4 per cent.	482
TOTAL	22,393	...	22,393	7,274	15,119		...	482
TOTAL REGIMENTAL AND OTHER LOANS	3,93,463	5,25,309	9,09,772	3,20,894	5,87,878		...	11,480
ADVANCES UNDER SPECIAL LAWS.								
INDIA, GENERAL.								
Advances to Istimirdars of Ajmer	3,45,971	...	3,45,971	19,188	3,26,783	5,32,250	6½ per cent.	13,844
MADRAS.								
Advances under the Bangalore Sanitary Improvement Loans Law	687	...	687	248	419			(b) —1,035
Total Advances under Special Laws	3,46,658	...	3,46,658	19,436	3,27,202			12,749

ADVANCES TO CULTIVATORS.
INDIA, GENERAL.Advances for Improvement of Land
Ditto for relief of Agriculturists and other purposes
Loans under Co-operative Credit Societies Act

4,14,798	83,651	4,83,449	59,011	4,24,408	...	1,013
6,51,710	1,08,470	7,60,180	2,48,431	5,11,679	...	15,723
600	600	1,100	1,100	9,000	...	8
10,17,198	1,77,721	12,44,719	3,77,662	9,37,057	...	32,074
TOTAL						
(a) 2,04,711	82,742	2,87,453	12,147	2,75,306	...	10,182
3,21,560	4,16,213	7,39,763	2,38,882	5,02,881	...	9,385
(a) 5,29,281	4,97,955	10,27,236	2,49,020	7,78,187	...	19,817
(a) 15,98,459	6,75,476	22,71,935	5,56,691	17,15,244	...	52,401
TOTAL						

TOTAL ADVANCES TO CULTIVATORS

MISCELLANEOUS LOANS AND ADVANCES,

INDIA, GENERAL.

A. M. Sabi.	...	361	800	300	71	229	300	6 1/2	per cent.	9
M. Pillay	...	2	...	364	58	803	500	6 1/2	"	9
D. P. Shetty	...	2,741	...	2,741	189	2	210	Nil	"	"
Dewan of Durgah	...	...	...	200	49	2,562	3,781	20 1/2	per cent.	4
D. R. Shetty	...	248	...	248	180	68	200	6 1/2	"	4
H. K. Nanjunda	...	(a) 19	...	69	67	2	200	6 1/2	"	3
S. K. Santappa	...	1,20,000	...	1,20,000	52,500	67,500	2,70,000	5	"	6,000
Bo. G. and North-Western Railway	...	40,000	...	40,000	20,000	30,000	80,000	5	"	2,203
Rohilkhand and Kumaon Railway	...	...	...	...	...	...	...	...	...	8,237
TOTAL		(a) 1,63,424	500	1,63,924	73,114	90,810	...	...	...	34,10,729
GRAND TOTAL		8,79,71,377	20,71,283	9,00,42,682	33,05,427	8,67,37,235	...	...	...	...

Distribution of the Grand Total—

India, General	51,97,674	7,03,330	62,01,004	20,07,753	41,93,251	...	2,28,458
North-West Frontier Province	7,80,961	4,97,955	12,16,016	2,59,901	9,56,112	...	31,115
Madras	1,80,31,442	8,70,000	1,89,01,142	3,97,597	1,85,13,445	...	(a) 7,50,816
Bombay	3,65,61,215	...	3,65,61,215	2,38,072	3,63,6,143	...	13,00,007
Bengal	2,71,69,985	...	2,71,69,985	4,02,101	2,67,57,384	...	10,91,743

(a) Differs from last year's closing balance for correction since made.

(b) Interest adjusted in India books.

(c) Exclusive of Rs. 29,758 interest on Loans to Local Boards for Railway Construction, vide Account No. 91A.

LOANS TO MOFUSSIL MUNICIPALITIES.

Total

BOMBAY.		9,78,978	—834	9,77,744	8,277	9,69,467	5,46,814	1/2	per cent.	1,656
Almhednagar Municipality		23,989	...	23,989	...	23,989	30,000	5	"	...
Amalner		33,403	...	33,403	...	26,789	82,103	4 1/2	"	1,932
Bandra		2,34,150	...	2,35,000	...	2,35,000	2,35,000	4	"	...
Barisi		29,055	...	29,055	...	24,492	75,000	4	"	1,156
Bhusaval		1,29,283	...	1,29,283	...	1,13,495	1,76,000	4	"	11,221
Bijapur		2,733	...	2,733	...	2,482	5,000	4	"	109
Chiplun		1,97,684	...	1,97,684	...	1,27,880	2,00,000	4	"	5,522
Dharwar		...	15,000	15,000	...	16,057	16,000	6	"	765
Trimbak		...	...	3,511	...	8,943	20,000	4	"	153
Gadag Bettigeri		3,811	...	310	...	2,165	2,500	4	"	13
Gokak		310	...	...	...	1,55,000	1,40,000	4	"	...
Hubli		1,85,000	...	22,912	...	16,00,000	16,00,000	5 1/2	"	...
Jalgaon		22,942	...	...	...	83,591	91,000	6	"	0,698
Bombay		10,00,001	6,00,000	16,00,000	...	1,97,789	2,50,000	4 1/2	"	4,256
Karad		83,391	...	33,591	...	1,93,018	2,55,000	4 1/2	"	14,259
Lonavla		212,017	...	2,15,980	...	6,501	59,000	4 1/2	"	394
Nasik		1,00,980	...	9,711	...	5,792	7,945	4	"	250
Panvel		9,711	...	6,257	...	10,75,710	11,60,000	4 1/2	"	98,311
Pen		9,36,426	1,60,000	10,96,426	...	9,285	15,000	4	"	865
Poona City		9,474	...	9,474	...	142	8,000	4	"	38
Ranibennur		956	...	956	...	16,359	20,000	4	"	686
Roha Ashtami,		17,145	...	17,145	...	4,43,336	4,50,000	4	"	11,686
Savda		4,43,525	...	4,43,386	...	...	...	4	"	...
Sholapur		...	...	...	...	...	...	4	"	...
TOTAL		46,40,340	8,29,997	54,70,837	1,15,600	53,55,237	...	...	...	1,06,408
BENGAL.		28,512	...	28,512	1,691	26,821	38,500	4	per cent.	1,124
Bankura Municipality		22,780	...	22,780	2,033	20,747	40,000	4	"	...
Baranagore		7,046	...	7,046	823	6,223	15,000	4	"	274
Barasat		(2) 33,493	...	33,493	2,191	31,302	48,000	4	"	1,318
Barisal		8,191	...	8,191	883	7,303	17,000	4	"	319
Baruipur		2,978	...	2,978	323	2,655	6,000	4	"	116
Basirhat		37,631	...	37,631	3,649	33,982	70,000	4	"	1,469
Bhatpara		6,000	...	6,000	880	5,140	8,000	6	"	360
Brahmanbaria		7,068	...	7,068	1,440	5,628	20,000	4	"	289
Budge-Budge		92,000	...	92,000	9,010	82,990	92,000	6	"	3,420
Bardwan		11,022	...	11,022	668	10,359	16,000	4	"	441
Chandpur		1,31,538	...	1,31,538	5,742	1,25,776	150,000	4	"	5,205
Chittagong		28,453	...	28,453	3,317	25,136	61,000	4	"	1,113
Cossipore Chitpur		3,08,512	15,165	4,13,577	26,210	3,87,367	6,41,165	4 1/2	"	19,649
Dacca		5,72,438	1,60,000	7,32,438	47,563	6,84,855	11,75,585	4 1/2	"	22,770
Darjeeling		4,000	...	4,000	913	3,087	4,000	6	"	226
Dinajpur		8,545	...	8,545	535	8,010	10,000	5	"	421
Garden Reach		17,500	...	17,500	2,393	15,107	31,000	4	"	1,014
Garulia		19,17,101	...	19,17,101	1,42,223	17,74,878	34,96,000	4	"	75,276
Howrah		1,62,689	...	1,62,689	10,138	1,52,551	2,45,000	4 1/2	"	6,660
Hugh Chinsura		5,451	...	5,451	954	4,497	12,000	4	"	208
Jalpaiguri		55,970	...	55,970	8,646	52,324	80,000	4	"	2,203
Jessore		...	...	...	...	...	...	4	"	...
Carried over		35,59,178	1,75,165	37,34,343	2,67,285	34,67,058	...	...	...	1,44,776
TOTAL		76,69,236	10,37,057	87,06,293	3,46,587	83,60,706	...	...	...	2,44,230

(a) Differs from last year's closing balance for correction since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—contd.

LOANS TO MOFUSSIL MUNICIPALITIES—contd.										
Brought forward										
BENGAL—contd.										
Municipality	Rs.	Amount 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Rs.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Katwa	26,168	76,69,236	10,37,057	87,06,293	3,46,587	83,59,706	25,034	30,000	4 & 5 per cent.	1,170
Krishnagar	...	35,69,178	1,75,165	37,34,343	2,67,285	31,67,058	1,00,000	1,00,000	6	...
Khulna	...	...	1,00,000	1,00,000	...	...	6,856	13,000	4	255
Kuraong	47,370	...	...	47,370	2,130	45,240	13,355	65,000	4 & 6	2,453
Kushia	7,779	...	6,000	13,779	424	13,355	1,000	1,000	4 & 6	37
Manicktolla	67,514	...	...	67,514	3,084	64,430	1,00,000	1,00,000	4	2,670
Mohorpur	291	...	...	291	143	148	1,250	1,250	4	10
Mymensingh	81,703	...	...	81,703	2,538	79,168	93,000	93,000	4 & 6	4,584
Nailhati	2,989	...	20,000	22,989	218	22,771	25,000	25,000	4 & 6	117
Narayanguango	91,738	...	...	91,738	9,216	82,522	1,75,300	1,75,300	4	3,678
Pabna	...	...	20,000	20,000	...	20,000	20,000	20,000	6	...
Ranaghat	11,063	...	...	11,063	735	10,328	16,000	16,000	4	435
Seraingungo	2,348	...	...	2,348	274	2,074	5,000	5,000	4	91
Serampore	20,311	...	...	20,311	1,769	18,542	40,000	40,000	4	1,155
Sherpur (Bogra)	1,280	...	...	1,280	80	1,200	1,500	1,500	5	64
South Suburban	4,785	...	...	4,785	1,918	2,867	29,000	29,000	4	172
Tallygungo	4,012	...	...	4,012	365	3,647	7,000	7,000	4	157
Tangail	8,181	...	...	8,181	469	7,712	10,000	10,000	4	327
Titagarh	22,817	...	...	22,817	3,134	19,683	55,000	55,000	4	882
Uttarpara	23,613	...	...	23,613	758	22,855	125,000	125,000	6	1,403
TOTAL	39,98,681	...	3,21,165	43,19,846	2,90,352	40,29,494	...	...	...	1,54,009
UNITED PROVINCES OF AGRA AND OUDH.										
Municipality	Rs.	Amount 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Rs.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Agra	8,57,033	...	...	8,57,033	92,560	7,64,473	22,75,320	22,75,320	4, 5 & 6	40,443
Alahabad	6,09,321	...	...	6,09,321	...	6,09,321	21,56,202	21,56,202	4, 5 & 6	...
Bahraich	85,419	...	...	85,419	3,943	81,476	1,00,000	1,00,000	4	3,415
Balla	79,918	...	35,000	1,14,918	8,793	1,06,125	1,65,000	1,65,000	4, 5 & 6	3,530
Barilly	1,14,046	...	...	1,14,046	8,100	1,05,946	1,30,000	1,30,000	4	4,539
Bonares	27,31,260	...	...	27,31,260	61,553	26,69,707	30,20,101	30,20,101	4 & 6	1,10,917
Budaon	29,881	...	...	29,881	2,494	27,387	50,000	50,000	4	1,163
Cawnpore	7,77,527	...	7,00,000	14,77,527	74,410	14,03,117	29,50,000	29,50,000	4	32,797
Chandauli	53,021	...	...	53,021	6,711	46,310	1,20,000	1,20,000	4	2,005
Dehra Dun	41,338	...	...	41,338	5,916	35,422	1,23,000	1,23,000	4	1,588
Fyzabad	37,029	...	...	37,029	5,903	31,126	1,00,000	1,00,000	4	1,449
Hathras	62,727	...	...	62,727	6,938	55,789	1,15,000	1,15,000	4	2,440
Hapur	14,291	...	...	14,291	1,544	12,747	66,000	66,000	4	2,3
Jhansi	29,787	...	...	29,787	2,874	26,913	45,000	45,000	4	1,173
Jaunpur	85,783	...	...	85,783	7,605	78,178	1,50,000	1,50,000	4	3,363
Kandhla (Muzaffargarh) Municipality	644	...	...	644	...	...	6,000	6,000	4	11
Kashipur (Naini Tal)	1,462	...	...	1,462	324	1,138	6,500	6,500	4	75
Khurja (Bulandshahr)	71,440	...	...	71,440	4,500	66,940	1,00,000	1,00,000	4	2,812
Lucknow	16,90,952	...	1,70,000	18,60,952	1,34,851	17,26,101	32,01,000	32,01,000	4, 4 1/2 & 6	71,84
Meerut	2,44,952	...	...	2,44,952	33,681	2,11,271	7,50,000	7,50,000	4	9,464
Mirzapur	3,37,144	...	...	3,37,144	29,118	3,07,944	6,73,000	6,73,000	4	13,189
Moradabad	3,13,886	...	...	3,13,886	16,699	2,97,186	4,82,000	4,82,000	4	...

	12,74,273	...	12,74,273	81,025	11,93,248	17,69,011	4, 4 1/2 5	50,016
Mussores	1,28,681	...	1,28,681	5,882	1,22,799	1,50,000	4	50,016
Muttra	18,795	...	18,795	2,195	16,599	40,000	4	50,016
Nagina (Bijnor)	2,01,338	2,00,000	4,61,383	17,319	4,44,069	14,57,000	4 & 6	730
Naini Tal	18,223	...	18,223	3,735	14,488	38,500	4	10,320
Pithlit	10,909	...	10,909	3,078	7,831	31,000	4	729
Ujhaut (Budaun)	3,206	...	3,206	323	2,883	4,000	6	403
Ex-auct notified area (Meerut)	11,673	...	11,673	347	11,326	12,000	6	220
Sardhana	99,36,471	11,65,000	1,11,01,471	6,25,436	1,04,76,016	...	6	699
PUNJAB								
Amritsar	8,84,755	...	8,84,755	71,045	8,13,710	10,88,000	4	35,290
Valhousie (Gurdaspur)	9,088	...	9,088	416	8,672	10,000	4	354
Dharmesla	4,745	...	4,745	914	3,831	15,000	4	190
Campbellpur (Attock)	25,000	...	25,000	12,500	12,500	25,000	6	1,500
Hoshiarpur	1,000	...	1,000	1,000	...	2,00,000	4 1/2	45
Jullundur	1,82,209	...	1,82,209	9,655	1,72,554	2,00,000	6	10,938
Lahore	1,60,400	...	1,60,400	88,584	71,816	17,75,000	4 & 6	6,410
Murree	69,679	...	69,679	8,626	61,053	2,966	4	2,966
Rowari (Gurgaon)	85,731	...	85,731	3,930	81,801	1,00,000	4	3,129
Sargodha	52,357	...	52,357	5,374	46,983	70,000	4	5,028
Shahpur (Bhara)	12,925	...	12,925	1,612	11,313	20,000	4 1/2	582
Shikot	2,23,620	1,50,000	2,23,620	9,451	2,14,169	2,50,000	4	8,945
Simla	8,68,880	...	10,01,880	93,001	9,10,879	24,58,235	4 & 6	30,525
Umballa	44,881	...	44,881	2,453	42,428	70,000	4	1,795
Gajra (Lyallpur)	1,00,000	...	1,00,000	2,714	97,285	1,00,000	6	6,000
Montgomery	60,000	...	60,000	6,000	54,000	60,000	6	6,000
Jhang	1,00,000	...	1,00,000	2,714	97,285	1,00,000	6	2,820
Khusab (Shahpur)	47,000	...	47,000	3,508	43,491	47,000	6	1,20,323
TOTAL	29,20,360	1,50,000	30,70,360	3,26,355	27,44,005	...		
BURMA								
Akyab	(a) 2,27,904	...	2,27,904	22,324	2,05,580	4,27,000	4	8,909
Allamyo-Ywalaung	4,001	...	4,001	710	3,291	10,000	4	10
Bonzada	40,797	...	40,797	5,491	35,306	10,000	4	1,523
Lochin	15,170	...	15,170	1,117	14,053	24,000	4	619
Kyauktat (N'yanon)	58,470	...	58,470	4,281	54,189	91,000	4	2,332
Letpadan	4,657	...	4,657	2,283	2,374	20,000	4	181
Morqui	25,254	1,84,500	2,09,754	1,295	2,08,459	21,400	4 & 6	1,320
Monbodin	41,155	...	41,155	5,594	35,561	1,00,000	4	1,764
Myaungmya	9,211	...	9,211	9,211	...	45,000	4	169
Myanaung	3,174	...	3,174	1,001	2,173	25,000	4	124
Pakokku	1,01,041	...	1,01,041	2,536	98,505	1,16,000	4 & 6	5,812
Pegu	49,007	...	49,007	2,830	46,177	65,000	4	1,032
Promo	3,658	...	3,658	1,551	2,107	1,50,000	4	1,129
Shwabo	7,930	...	7,930	760	7,170	30,000	4	653
Tavoy	1,666	...	1,666	631	1,035	14,700	4	317
Phayon	16,819	...	16,819	1,225	15,594	7,000	4 & 6	66
Tauyeyto	68,129	...	68,129	3,595	64,534	28,000	4 & 6	87
Toungoo	30,000	...	30,000	...	30,000	50,000	4	2,728
Kyaukpadaung	18,500	...	18,500	...	17,005	30,000	6	...
Myathin	...	30,000	30,000	...	30,000	18,700	6	...
Pa-oh	...	40,000	40,000	...	40,000	30,000	6	...
Mandalay	7,73,245	6,14,300	13,87,545	77,113	13,10,432	4,00,000	6	31,258
TOTAL	2,62,97,993	36,57,722	2,99,55,715	10,71,813	2,88,83,902	...		9,15,741

(a) Differs from last year's closing balance for correction since made.

O. to V. Debt, Deposits, etc.

LOANS TO PORT FUNDS.

LOANS TO PORT FUNDS.									
BOMBAY.									
Karachi Port Trust	.	.	.	.	.	.	.	.	5,099
Aden Port Trust	.	.	.	.	.	.	.	.	28,402
TOTAL									
BENGAL.									
Chittagong Port Fund	.	.	.	.	.	.	.	.	33,501
TOTAL									
BURMA.									
Monsein	.	.	.	.	.	.	.	.	19,225
Lawey	.	.	.	.	.	.	.	.	1,555
	.	.	.	.	.	.	.	.	1,768
TOTAL									
TOTAL LOANS TO PORT FUNDS									
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
MADRAS.									
South Kanara District Board,	.	.	.	.	.	.	.	.	56,109
District Board, Chittoor	.	.	.	.	.	.	.	.
District Board, "a tur	.	.	.	.	.	.	.	.
District Board, Malabar	.	.	.	.	.	.	.	.
District Board, Madurai	.	.	.	.	.	.	.	.
District Board, Trichinopoly	.	.	.	.	.	.	.	.
TOTAL									
BOMBAY.									
Dhavar District Local Board	.	.	.	.	.	.	.	.	17,115
District Local Board, East Khandesh	.	.	.	.	.	.	.	.
District Local Board, West Khandesh	.	.	.	.	.	.	.	.
District Local Board, Navabshah	.	.	.	.	.	.	.	.
TOTAL									
BENGAL.									
Burdwan District Board	.	.	.	.	.	.	.	.	16,491
Parjooling Road Committee	.	.	.	.	.	.	.	.
Jessore District Board	.	.	.	.	.	.	.	.
Rurepur	.	.	.	.	.	.	.	.
Morshidabad	.	.	.	.	.	.	.	.
24-Pargannas	.	.	.	.	.	.	.	.
L'inijpur	.	.	.	.	.	.	.	.
TOTAL									
Carried over									

(a) Differs from last year's closing balance for correction since made.

(b) Interest at $5\frac{1}{4}$ per cent. to be paid on future instalments.

BOMBAY.											
<i>Landholders, etc.</i>											
Sultan Muhammad Tahir Khan	10,300	...	10,000	2,000	8,000	10,000	1000	1000	6½ per cent.	...	591
Maleks of Thana	13,918	...	13,918	2,779	11,159	5,000	...	...	Nil.	...	...
Sultan Sir Ahmad Fadhlh	500	...	500	500	...	3,000	...	...	Nil.	...	...
Mi. Fatehali Khan of Sukkur	1,500	1,500	1,500	125	1,375	1,500	...	...	Nil.	...	1,758
Sardar Bhivno Madhavaro Potnis	31,020	...	31,020	4,101	26,919	50,000	...	...	6 per cent.	...	...
Mir Mohrab Khan (Hyderabad)	3,840	...	3,840	2,080	1,760	4,000	...	...	Nil.	...	...
Abdalli Sultan	20,000	...	20,000	...	20,000	20,000	...	...	Nil.	...	...
TOTAL	79,308	1,500	80,808	11,565	69,219					2,349	
INDIAN STATES.											
KATHIAWAR AGENCY.											
Jurisdictional States:—											
1. Jhalawad Prant.											
Thakur Mia Hamir Khan and others of Mera-Venod	341	...	341	...	341						
Bhojka—											
Jamsingji Vanabhai	901	...	901	...	901						32
Chandra Singhi Bapubha	2,421	...	2,421	...	2,421						80
Gajsinghi Akabhai	1,779	...	1,779	...	1,779						100
Malabhai Rai Singhi	633	...	633	243	390						51
Rajunji Jeshibhai	633	...	633	50	633						55
Other States	2,708	...	2,708	191	2,517						89
Total Jhalawad Prant	9,466	...	9,466	484	8,982						407
2. Halar Prant.											
Kotla Sangrai	77,433	...	77,433	21,436	55,997						3,706
Pal	2,867	...	2,867	2,867	...						139
Gadhika	10,716	...	10,716	1,419	9,297						581
Azam Ratanahji of Lodhika	10,508	...	10,508	10,508	...						929
Dansahji	23,619	...	23,619	18,558	4,761						1,216
Carried over	1,25 14	...	1,25 14	65,088	70,015						6,430
	9,466	...	9,466	484	8,982						407

(a) Differs from last year's closing balance for correction since made.

4. Gohelwad Prant.

Vala State	88,182	...	88,182	15,943	72,239	4,057
<i>Kotda Pitha</i> —						
Vala Mansia Chomla	486	...	486	482	4	46
Do. Desa and Ram Bhim	2,191	...	2,191	182	2,009	118
Do. Bhuya Hathia	5,935	...	5,935	1,041	4,895	274
Other States	278	...	278	278	...	18
<i>Bhadli</i> —						
Khohar Lakha Kala	758	...	758	190	568	41
Do. Dada Kala	1,825	...	1,825	445	1,380	79
Do. Ebbal Ram	405	...	405	405	...	32
Do. Ram Bhim	1,362	...	1,362	...	1,362	...
Other States	337	...	337	...	337	19
<i>Naria</i> —						
Orghad and Surag Chomla Rawat and Mana Elobal	7,959	...	7,959	...	7,959	25
<i>Panka</i> —						
Vala Taluka	1,22,214	...	1,22,214	...	1,22,214	...
Other States	3,765	...	3,765	1,893	1,932	267
<i>Kariana</i> —						
Khohar Inna Devait	9,251	...	9,251	926	8,325	459
Do. Kala Raja	3,037	...	3,037	300	2,737	149
Do. Bhoka Raja	1,903	...	1,903	313	1,590	117
Do. Bhara Bhoj	2,978	...	2,978	292	2,686	158
Do. Jiwa Malu	4,883	...	4,883	105	4,778	110
Do. Kala Malu	4,903	...	4,903	...	4,903	237
Do. Surag and Moti Kanthad	5,058	...	5,058	4	5,054	205
Vala Taluka	31,857	...	31,857	...	31,857	...
Other States	298	...	298	87	211	15
Total Gohelwad Prant	2,99,916	...	2,99,916	23,856	2,77,060	6,426
Total Jurisdictional States	6,23,532	20,000	6,43,532	97,747	5,45,785	23,623
Kathiawar Agency—Non-jurisdictional States	12,03,352	4,698	12,08,050	1,57,639	11,15,411	44,505
TOTAL KATHIAWAR AGENCY—Carried over	18,91,881	24,698	19,16,582	2,55,396	16,61,196	68,128

(a) Differs from last year's closing balance for correction since made.
 (b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor-General in Kathiawar for making advances according to requirements.

No. 90A.—ACCOUNT OF PROVINCIAL ADVANCES AND LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO INDIAN STATES, LANDHOLDERS, ETC.— <i>contd.</i>		Amount 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY— <i>contd.</i>									
TOTAL KATHIAWAR AGENCY—Brought forward									
Mahi Kantha Agency.									
Jurisdictional States:—									
Ambliara	.	2,597	...	2,597	2,493	104	17,915	4 per cent.	210
Dabha	.	123	...	123	...	133	9,150	4 "	...
Ghodasar	.	6,500	...	6,500	6,363	138	11,000	6 1/2 "	...
Idar	.	2,45,171	...	2,45,171	...	2,45,171	10,88,910	4 "	...
Kateon	.	18,389	...	18,389	...	18,389	29,519	4 1/2 "	...
Khadal Taluka	.	7,500	...	7,500	580	6,911	9,000	6 1/2 "	5
Melpur	.	15,030	...	15,030	3,115	11,914	24,256	4 1/2 "	410
Puandra	.	2,025	...	2,025	925	1,100	8,800	4 1/2 "	496
Ramas	.	2,100	...	2,100	261	1,839	2,100	4 1/2 "	75
Ranasen	.	1,053	...	1,053	1,033	20	8,621	4 "	102
Rapel	.	6,916	...	6,916	1,335	5,580	12,327	4 1/2 "	123
Satbamba	.	770	...	770	770	...	13,605	4 "	164
Vedagaum	.	5,024	...	5,024	451	4,573	11,050	4 1/2 "	121
Vasna	.	4,939	...	4,939	781	4,158	18,613	4 1/2 "	349
Non-Jurisdictional States	.	1,400	...	1,400	123	1,277	...	6 1/2 "	216
Non-Jurisdictional States									841
TOTAL MAHI KANTHA AGENCY		3,10,557	...	3,10,557	18,266	3,01,291			3,832
Reva Kantha Agency.									
Jurisdictional States:—									
Santh	.	...	...	...	...	...	1,50,000	4 "	2
Non-Jurisdictional States and Estates	.	14,076	1,425	15,501	7,438	8,063	33,030	5 1/2 "	670
TOTAL REVA KANTHA AGENCY		14,076	1,425	15,501	7,438	8,063			672
Palanpur Agency.									
Jurisdictional States:—									
Waghela Godadasinghji of Tham	.	...	...	...	...	...	1,91,393	4 "	26
Khanji of Deodar	.	...	...	...	...	...	15,28,877	4 "	28
Tharad	.	60,350	...	60,350	10,209	50,142	15,28,877	4 "	2,791
Palanpur	.	3,21,045	...	3,21,045	48,971	2,72,074	7,25,359	4 "	13,829
Radhanpur	.	4,47,881	...	4,47,881	53,390	3,94,491	28,111	4 "	17,323
Wanahi	.	16,730	...	16,730	2,551	14,179	10,000	4 "	1,416
Wao	.	2,619	...	2,619	2,619	...	2,000	4 "	353
Waghela Juvansinghji of Thara	.	358	...	358	...	358	...	4 "	...

	1,188	...	1,188	...	1,188	...	1,188	...	2,000	4 & 6 1/2	4 per cent.	...
Dhima Talukdars	1,188	...	1,188	...	1,188	...	1,188	...	2,000	4 & 6 1/2	4 per cent.	...
Talukdar Samatsingji of Deodar	3,778	...	3,778	...	3,778	...	3,778	...	2,000	4 & 6 1/2	"	110
Other States	8,486	...	8,486	...	8,486	...	8,486	...	8,100	4, 5 & 6 1/2	"	111
Non-Jurisdictional States	1,98,903	...	1,98,903	...	1,98,903	...	1,98,903	...	2,50,895	4, 5 & 6 1/2	"	6,915
TOTAL PALANPUR AGENCY	10,10,741	...	10,10,741	...	10,10,741	...	10,10,741	...	3,77,093			43,091
Bijapur Agency.												
Jurisdictional States :—												
Jath	1,18,352	60,000	1,78,352	8,352	1,70,000	6 1/2	2,008					
Akalot State	...	1,00,000	1,00,000	...	1,00,000	7 1/2	...					
Sholapur Agency.												
TOTAL INDIAN STATES, ETC.	33,51,610	1,86,123	35,40,733	4,23,088	31,17,645		1,17,621					
TOTAL LANDHOLDERS (see p. 349)	79,308	1,500	80,808	11,595	69,213		2,349					
TOTAL BOMBAY	34,33,918	1,87,623	36,21,541	4,34,683	31,86,858		1,19,970					
BHARUCH.												
Kurmi Ward Estate	25,955	...	25,955	2,754	23,201	4 per cent.	1,038					
Maharaja Sir Prodyot Kumar Tagore	27,55,000	...	27,55,000	2,00,000	25,55,000	4 & 6	1,30,671					
Nawab of Dacca	8,89,000	...	8,89,000	22,000	8,67,000	3 & 3 1/2 per cent.	20,558					
TOTAL	36,69,955	...	36,69,955	2,24,754	34,45,201	...	1,58,267					
UNITED PROVINCES OF AGRA AND OUDH.												
Sardhana Estate (Meerut)	1,57,405	...	1,57,405	42,092	1,15,313	1, 2, 5 & 6 per cent.	3,488					
Ajodhya "	23,96,885	...	23,96,885	54,724	23,42,161	4	95,276					
Konga " (Mirzapur)	1,362	...	1,362	310	1,052	4 1/2	61					
Barua of Narhi (Ballia)	1,09,838	...	1,09,838	9,377	1,00,461	3 1/2 & 6	5,794					
Varamna Estate (Rae Bareilly)	8,17,263	...	8,17,263	39,84	7,77,479	4	31,835					
Strimati Ramabai and Strimant Vishwa Nath Rao (Bareilly)	(a) 11,540	...	11,540	5,914	5,626	4 1/2	463					
Shrimant Sada Shao Rao (Bareilly)	14,000	...	14,000	2,867	11,196	4 1/2	316					
Maharaja Kesho Prasad Singh Bahadur of Dumraon	5,00,000	...	5,00,000	...	5,00,000	6	30,000					
TOTAL	40,08,355	...	40,08,355	1,55,098	38,53,257	...	1,07,233					

(a) Differs from last year's closing balance for correction since made.

(b) A part of the loan does not bear any interest.

O. to V.—Debt, Deposits, etc.

ADVANCES UNDER SPECIAL LAWS.

BOMBAY.

Kaira and Panch Mahals Thakors
Ahmedabad Talukdars
Brouch Thakors

TOTAL

BENGAL.

Drainage and Embankment Advances

UNITED PROVINCES OF AGRA AND OUDH.

Banarkhand Encumbered Estates Act

BIHAR AND ORISSA.

Drainage and Embankment Advances
Advances under the Public Demand Recovery Act of 1895

TOTAL

TOTAL ADVANCES UNDER SPECIAL LAWS

ADVANCES TO CULTIVATORS.

MADRAS.

Advances for improvement of land
Advances for relief of Agriculturists and other purposes
Loans to Co-operative Credit Societies

TOTAL

BOMBAY.

Advances for improvement of land
Advances for relief of Agriculturists and other purposes
Loans to Co-operative Credit Societies

TOTAL

Carried over

78,223	...	78,223	18,978	59,245	4,08,098	4, 5 & 6 1/2 per cent.	245
(a) 1,36,663	...	4,30,563	1,21,879	3,18,674	11,28,865	4, 5 & 6 1/2 "	
37,791	12,697	50,188	3,188	47,350	70,538	6 1/2 "	
5,52,567	12,697	5,65,264	3,13,995	4,21,269	...	...	245
1,21,321	3,034	4,27,358	27,419	3,99,939	...	...	4,573
8,95,717	12,816	8,49,593	1,11,017	7,07,578	...	...	53,097
1,05,921	11,762	1,17,683	35,611	82,072	...	...	4,712
(a) 5,232	...	5,232	885	4,347	...	...	102
1,11,153	11,762	1,22,915	30,529	86,389	...	...	4,811
19,23,791	40,839	19,64,130	3,48,657	16,15,473	...	...	62,729
(a) 30,78,965	6,44,313	37,23,308	3,87,357	33,55,951	...	3, 4, 5 & 6 1/2 per cent.	1,46,884
30,03,977	8,02,960	38,05,937	6,15,446	31,89,591	...	5 & 6 1/2 "	1,65,865
635	..	635	311	294	...	...	36
60,81,677	14,47,803	75,38,980	9,83,114	65,45,886	...	...	3,12,765
(a) 12,00,12,247	63,12,018	2,63,24,265	52,79,025	2,10,45,240	...	...	7,60,355
2,83,087	15,335	2,97,422	39,915	2,58,107	...	...	7,60,835
2,02,91,334	63,27,353	2,66,21,637	59,18,340	2,13,03,317	...	...	10,73,647
2,63,76,011	77,74,056	3,41,50,667	63,01,484	2,78,49,183	...	...

(a) Differs from last year's closing balance for correction since made.

No. 9DA.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March, 1921, and the amount of such LOANS at the commencement and close of the Year—*continued*.

		Amount 1st April 1920.	Amount Advanced.	Total.	Amount Repaid.	Amount 31st March 1921.	Amount of Loans sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—<i>contd.</i>									
BENGAL.									
Brought forward									
Advances for improvement of land		2,63,76,011	7,74,556	3,41,50,567	63,01,484	2,78,49,183			10,73,640
Advances for relief of Agriculturists and other purposes		1,38,511	38,616	1,77,127	5,180	1,31,947			12,710
Loans to Co-operative Credit Societies		(a) 20,91,618 10,433	1,20,277 9,614	21,11,895 20,527	11,90,611 10,723	10,01,284 15,723			1,38,150 1,047
Total		(a) 31,60,765	1,68,426	33,29,191	12,56,535	20,81,656			1,31,907
UNITED PROVINCES OF AGRICULTURE AND ORDN.									
Advances for improvement of land		(a) 58,85,445	7,78,774	66,64,219	11,80,664	71,83,555			5,39,023
Advances for relief of Agriculturists and other purposes		1,04,07,885	20,24,338	1,24,32,223	69,47,283	65,44,940			7,11,605
Loans to Co-operative Credit Societies		10,41,714	10,978	15,152	1,943	13,209			358
Total		1,83,60,704	38,13,760	2,21,74,464	84,30,937	1,37,43,527			12,52,986
PUNJAB.									
Advances for improvement of land		11,22,223	2,63,331	13,85,554	2,11,034	12,31,520			55,504
Advances for relief of Agriculturists and other purposes		8,07,810	6,10,410	14,18,220	4,00,830	10,24,390			32,988
Loans to Co-operative Credit Societies		18,535	23,002	41,537	3,135	74,672			3,013
Total		29,68,568	9,41,183	39,09,751	6,14,998	23,31,631			94,505
BHAR.									
Advances for improvement of land		21,834	38,230	59,064	7,312	51,752			1,355
Advances for relief of Agriculturists and other purposes		(a) 3,55,237	25,76,289	29,31,526	10,03,427	19,28,099			2,06,776
Loans to Co-operative Credit Societies		60	...	60	...	100			...
Advances to Union Farmers		3,313	10,119	21,432	2,121	19,311			362
Total		38,15,916	39,70,718	72,30,956	10,12,710	50,33,846			2,08,403
BHAR AND ORISSA.									
Advances for improvement of land		3,75,695	32,443	4,08,138	50,039	3,58,099			10,220
Advances for relief of Agriculturists and other purposes		(a) 20,78,621	6,76,164	27,54,785	12,56,625	20,78,160			1,31,258
Loans to Co-operative Credit Societies		22,3	4,250	4,473	715	6,118			86
Total		34,56,489	9,13,133	43,69,622	13,07,379	25,10,888			1,51,274
CENTRAL PROVINCES AND BHAR.									
Advances for improvement of land		19,79,034	2,73,210	22,52,244	8,68,552	19,83,692			2,08,376
Advances for relief of Agriculturists and other purposes		(a) 37,12,763	11,13,111	48,25,874	20,40,217	22,05,657			...
Loans to Co-operative Credit Societies		57,11,880	3,61,390	60,73,270	32,14,769	28,58,501			2,08,376
Total		114,03,677	4,47,711	118,51,388	31,23,538	87,27,850			1,39,868
ASSAM.									
Advances for improvement of land		495	4,000	4,495	272	4,223			...
Advances for relief of Agriculturists and other purposes		17,31,248	10,217	17,41,465	6,71,686	11,20,180			1,29,868
Loans to Co-operative Credit Societies		9,612	25	9,637	3,031	6,606			1,29,868
Total		17,70,355	4,052	17,74,407	6,75,389	11,20,360			34,2149
TOTAL ADVANCES TO CULTIVATORS									
		6,44,69,617	2,04,57,564	8,49,27,181	2,35,24,281	6,13,93,200			

MISCELLANEOUS LOANS AND ADVANCES.

MISCELLANEOUS LOANS AND ADVANCES.									
MADRAS.									
Advances to Khonds for the purchase of seeds	...	600	10	10	...	...	...	...	...
Advances to M. Rangantham for purchase of an oil engine, etc.	...	3,806	1,353	600	...	...	...	...	...
Advances to Amindivi Islanders	...	...	1,04,541	5,159	...	...	...	...	...
Advances to co-operative societies for the acquisition of house-sites for Panchayats	...	...	232	1,04,541	...	...	...	...	...
Advances to divers for purchase of Canoes	...	26	...	238	...	...	...	...	...
TOTAL	4,432	1,06,139	1,10,571	36,174	...	...	...	...	...
BOMBAY.									
Loans to Raharies (cattle graziers)	...	...	...	...	...	...	...	...	...
Loans to Weavers in the Bijapur District	...	...	...	...	...	...	...	...	...
" " " Kaira	...	...	...	...	...	...	...	...	...
" " " Ahmedabad "	...	...	...	...	...	...	...	...	...
Advances for sheep grain shops	...	...	...	...	...	...	...	...	...
Advance to Mr. L. V. Tickkar of Sholapur	...	...	...	...	...	...	...	...	...
Advance to Bombay Catholic House Building Society	...	...	...	...	...	...	...	...	...
Kanara Gaud Saraswat Co-operative Housing Society Limited	...	...	...	...	...	...	...	...	...
Saraswat Sabharan Co-operative Housing Society, Limited	...	...	...	...	...	...	...	...	...
TOTAL	4,73,190	4,22,140	8,95,330	7,33,318	...	...	...	...	...
BENGAL.									
Advances to ex-students of the Weaving Institutions	...	...	...	...	...	...	...	...	...
Loan to Messrs. Carrow and Co.	...	...	...	...	...	...	...	...	...
Loan to Co-operative Milk Societies Union Limited	...	...	...	...	...	...	...	...	...
TOTAL	2,24,061	1,604	2,22,668	35,060	...	...	...	...	...
UNITED PROVINCES OF AGRA AND OUDH.									
American Presbyterian Mission at Etah	...	...	...	...	...	...	...	...	...
Dairy at Allahabad	...	...	...	...	...	...	...	...	...
Proprietors of the Bahhnanli Concern for establishment of Central Sugar Factory (Gorakhpur)	...	...	...	...	...	...	...	...	...
Salvation Army, Simla	...	...	...	...	...	...	...	...	...
Glas Works, Bijheri (Moradabad)	...	...	...	...	...	...	...	...	...
Proprietor, Naini (class Works, Naini (Allahabad)	...	...	...	...	...	...	...	...	...
Corenration Flour Mills, Allahabad	...	...	...	...	...	...	...	...	...
Messrs. Carrow and Company Limited, Rosa Distillery, Rosa (Shahjahanpur)	...	...	...	...	...	...	...	...	...
Commissioner Ballard, the Salvation Army Head Quarters for Northern Territory	...	...	...	...	...	...	...	...	...
TOTAL	6,21,119	2,05,000	8,26,119	7,20,769	...	...	...	...	...
PUNJAB.									
Advances for replacement of brood mares in the Jhelum Colony	...	...	...	...	...	...	...	...	...
Advances for replacement of canals in the Chenab Colony	...	...	...	...	...	...	...	...	...
Plans to the Salvation Army for weaving School	...	...	...	...	...	...	...	...	...
TOTAL	93,231	46,775	1,40,006	73,074	...	...	...	...	...
Carried over	11,16,036	7,81,563	21,07,694	15,97,425	...	...	...	...	...

(a) Differs from last year's closing balance for correction since made.

O. to V. Debt, Deposits, etc.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1921, and the amount of such LOANS at the commencement and close of the Year—concluded:

		Amount 1st April 1920.	Amount advanced.	TOTAL.	Amount repaid.	Amount 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MISCELLANEOUS LOANS AND ADVANCES—contd.									
BUREA.									
Brought forward									
		₹	₹	₹	₹	₹			₹
Miscellaneous Loans and Advances		14,16,036	7,81,658	21,97,694	6,00,269	15,97,425			45,112
Advances to Artisans		50,422	...	50,422	9,631	40,788			3,126
Advances to Weavers		40,169	30,168	70,337	6,336	63,989			...
		950	1,900	2,850	300	2,550			...
TOTAL		91,561	32,066	1,23,627	16,270	1,07,357			3,126
BIHAR AND ORISSA									
Advances for purchase of cloth		1,51,170	...	1,51,170	1,51,170	...			...
CENTRAL PROVINCES AND BERAR.									
Advances to weavers		368	2,11,349	2,11,707	1,391	2,10,313			...
TOTAL MISCELLANEOUS LOANS AND ADVANCES		16,69,125	10,25,073	26,94,198	7,69,103	19,15,095			48,238
GRAND TOTAL		11,46,69,074	2,77,12,201	14,23,75,365	2,78,39,696	11,45,35,669			54,01,819
Distribution of the Grand Total—									
Madras		95,60,397	19,20,502	1,14,80,899	13,20,024	1,01,60,875			(G) 4,72,753
Bombay		3,06,61,314	77,89,810	3,84,51,124	63,50,573	3,21,00,551			10,38,817
Bengal		1,37,14,860	5,70,229	1,42,85,089	20,39,328	1,22,45,761			6,20,809
United Provinces of Agra and Oudh		3,39,51,424	61,90,686	3,91,42,110	91,85,803	2,99,56,307			18,88,961
Punjab		61,70,934	11,37,938	73,08,872	10,19,729	62,89,143			2,36,273
Baluchistan		43,03,915	42,91,984	85,95,899	17,41,837	68,54,062			3,37,619
Bihar and Orissa		62,43,403	25,87,221	88,30,624	17,61,016	70,69,608			2,77,477
Central Provinces and Berar		81,08,137	41,07,739	1,22,15,876	34,65,315	87,50,561			2,76,346
Assam		23,21,857	41,252	23,63,109	7,11,368	16,51,741			1,43,368

(a) Exclusive of Rs. 793 interest on Loans to Local Boards for Railway Construction (vide Account No. 91A).

No. 91.—ACCOUNT of LOANS and ADVANCES by the GOVERNMENTS of BOMBAY out of the PROCEEDS of the BOMBAY DEVELOPMENT Loan during the Year ended 31st March 1921, and the amount of such LOANS at the close of the Year.

	Amount 1st April 1920.	Amount advanced.	Total.	Amount repaid.	Amount, 31st March 1921.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO CORPORATION ETC.								
The Bombay Port Trust	94,50,000	94,50,000	...	94,50,000	94,50,000	6½ per cent.	2,13,725
The Bombay Improvement Trust	2,75,00,000	2,75,00,000	...	2,75,00,000	2,75,00,000	6½ "	...
The Bombay Municipality	50,00,000	50,00,000	...	50,00,000	50,00,000	6½ "	...
Deposit with the Imperial Bank of India	1,60,00,000	1,60,00,000	...	1,60,00,000	1,60,00,000		38,959
TOTAL	...	5,79,50,000	5,79,50,000	...	5,79,50,000	5,79,50,000	...	3,00,184

O. to V. Debt, Deposits, etc.

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

				UNADJUSTED BALANCES.		No. of Item.
				1st APRIL 1920.		
				Debits.	Credits.	
Part I.—Account Current with the Secretary of State for India.						
<i>His Majesty's Imperial Government.</i>						
				£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services				1,701,277	...	1
Expenditure in India in connection with Admiralty Transports				...	609,047	2
Expenditure in India in connection with Indian Forces in North China				4,766	...	3
Additional Troops lent for service at Hong Kong in 1912				2,539	...	4
Hire of Transports on behalf of the Commonwealth of Australia				51,091	...	5
Australian and New Zealand Personnel				...	30,274	6
Supplies for the Ministry of Munitions				...	6,765	7
Moisty of expenditure in India in connection with Lighting and Bnoying tho Persiau Gulf				30,681	...	8
Ditto ditto Snrveying the Persian Gnlf				...	130	9
Ditto ditto Persian Gulf Radio Offices				950	...	10
Ditto ditto Troops lent for service in Persia				...	1	11
Ditto ditto South Persian Military Polloo				79,154	...	12
Ditto ditto Defence Works at Aden				...	162	13
Postal and Money Order Trausactions				...	799,091	14
Emigration of Coolies, African Protectorates and Supplies to H. M.'s Ships ou the East India Station				125,778	...	15
Porsions paid in India to Out-pensioners of Chelsea Hospital				60,681	...	16
Rmittances paid in India on behalf of Asiatio Artillery at Hong Kong and Singapore				12,975	...	17
Enlistmont of Natives of India for service in the Colonies				2,019	...	18
Indian Native Regiments lent for service in the Colonies				2,346	...	19
Littlo Bases Light Vossel Dues				...	3,332	20
Balances on Shipping Master's Accounts				1,534	...	21
Teak shipped from India				...	76,196	22
Australian Wool supplied to the Cawnpore Woollen Mills				...	...	23
Allotment* paid in England by the War Office on behalf of British soldiers (including Territorials) ou the Indian Establishment				34,672	...	24
Miscellaneous				1,805,647	...	25
Opium supplied to Governments of Hong Kong, the Straits Settlements, and Siam				...	...	26
Funds supplied to His Majesty's Ministor at Tehran				...	1,395,417	27
Motor ambulances and aircraft, tauks and machine guus presented by Indian Princes and others				13,333	...	28
Advances from Naval Funds to Marine Transport Officer, Suez				...	...	29
Exponditure on account of lascars ex-Enemy Vessels				26,291	...	30
Turkish Lighthouses in the Red Sea				1,271	...	31
Remittances to Command Paymaster, Straits Settlements				...	1	32
Wheat shipped from Australia				...	...	33
				3,457,005	2,920,416	34
<i>His Majesty's Indian Government in London.</i>						
Expenditure in England for Hire of Transports, Canal Dues, etc.				...	...	35
Ditto on account of purchase of mules for war purposes				...	...	36
Ditto on account of stores shipped to India under War and Ordnance Factory Indents, etc.				...	33,651	37
Expenditure in England on account of Stores supplied in connection with Munitions				...	...	38
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces)				...	14,801	39
Remittances by Administrators-General				...	21,687	40
Rohilkund and Kumaon Railway Company. Interest on New 4 per cent. Debenture Stock allocated to State Works				...	...	41
Stores chargeable to Provincial and Local Funds and to Indian States				9	...	42
Nickel, etc., supplied for coinage purposes				...	1,178	43
National Health Insurance in respect of soldiers in India				2,359	...	44
Mission to tho Court of Persia: Telegraphic Transfers				...	20,000	45
Pay and Ponsions chargeable to Provincial and Local Funds, etc.				...	...	46
Subscriptions to the General Provident Fund				585	...	47
Sale of Opium in England				...	...	48
Surplns Revenue of occupied Territory in Mesopotamia				208,658	...	49
Employment of enemy ships under control of R. I. M.				...	190,186	50
Expenditure in connection with "Loyalty"				469	...	51
Trausactions in connection with Relief Funds				2,985	...	52
Liquidation of Hostile Firms in India				36,729	...	53
Exchange of Indian Cnrrrecy Notes				237	...	54
Miscellaneous				29,080	...	55
Miscellaneous Provident Funds				...	...	56
Stores supplied for Mesopotamian Railway				...	...	57
Funds for East Africa				27,163	...	58
				306,274	231,483	
Total carried over				3,457,005	2,920,416	

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1921 the commencement and close of that Year.

No. of Item.	1920-21.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1921.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	78,092,081	24,641,609	18,117	54,667,522	497,344	...
2	873,133	1,004,314	...	1,408,161	...	2,148,389
3	48,694	25,013	93	...	28,540	...
4	36,384	33,046	...	342	5,535	...
5	3,348	740	...	...	53,699	...
6	172	...	...	13,874	...	43,076
7	-18,957	13,514	...	9,730	...	48,966
8	16,018	...	...	1,304	45,395	...
9	...	...	...	...	...	130
10	4,892	3,749	...	3,388	...	1,295
11	2	1	...	...	...	...
12	678,825	1,781	...	683,419	72,779	...
13	492	...	...	330	...	...
14	6,501,666	8,869,280	9,315,008	...	6,148,303	...
15	456,106	1,838	...	503,250	76,796	...
16	105,474	1,265	...	66,186	98,704	...
17	18,556	41	...	27,193	4,292	...
18	1,175	53	...	2,737	404	...
19	...	320	...	...	2,026	...
20	57	7,312	7,134	...	...	3,453
21	5,517	123,407	-376	...	...	116,732
22	124,322	...	...	48,196	...	...
23	43,023	...	...	43,623	...	...
24	566	40,520	...	29,971	...	34,053
25	1,245,739	772,582	277,476	430,709	1,625,571	...
26	1,212,186	...	...	1,212,186	...	...
27	1,895,417	...	...	...	...	...
28	...	...	...	...	13,333	...
29	64	11,874	11,810	...	...	...
30	...	...	...	...	26,291	...
31	5,254	...	...	3,956	2,569	...
32	...	...	...	...	...	1
33	108,023	3,226	...	104,794	...	...
34	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895
35	...	3,719	3,734	...	15	...
36	1,895	2,029	134	...	...	...
37	...	675,246	709,970	...	1,073	...
38	...	1,128	1,128	...	...	...
39	608	177,401	194,905	...	3,309	...
40	326	...	141,049	120,749	...	1,041
41	...	21,784	21,784	...	...	...
42	2,502	223,400	221,005	...	116	...
43	...	112,163	113,342	...	1	...
44	3	38,806	66,000	...	29,556	...
45	...	290,131	310,131	...	...	...
46	...	7,792	8,638	...	846	...
47	6,783	7,158	6,566	6,773	3	...
48	3,267	1,712	...	-945	2,500	...
49	1,978	2,090	...	...	206,546	...
50	507	93	...	796	...	190,568
51	7	2,868	2,391	...	...	1
52	...	4	2,200	...	5,181	...
53	11,774	138,680	113,049	11,774	11,098	...
54	...	444	3,104	...	2,897	...
55	125,568	817,191	748,217	76,697	8,977	...
56	10	10	...	...	...	...
57	...	1	...	...	...	1
58	5,821	...	8,333	...	41,317	...
	161,047	2,523,850	2,675,680	215,844	313,435	191,611
	90,959,196	35,555,485	9,624,262	59,260,876	8,701,581	2,397,895

O. to V.—Debt, Deposits, etc.

**No. 92—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNT
and the BALANCES unadjusted at**

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1920.		
		Debits.	Credits.	
		£	£	
Brought forward		3,457,005	2,920,416	
His Majesty's Indian Government in London—contd.		306,274	281,483	
Gold shipped to India from Australia and New Zealand		8,301	...	59
Purchase of Java Quinine		60
Purchase of Java molasses		61
Advances to the Treasury Chest Officer, Colombo		...	87,500	62
Purchase of Tea in Ceylon		...	12,083	63
Purchase of Silver		64
Purchase of Gold		215,931	...	65
Egyptian Currency coined at the Bombay and Calcutta Mints		...	1	66
Payment to Imperial Bank of Persia against Kran Credite		67
Currency returned from India to countries of issue		68
Bronze coinage from Calcutta Mint for Australian Commonwealth		3	...	69
Paper Currency Reserve—Gold withdrawn in London against Reserve in India		...	82,391	70
Extension of Ordnance Factories in India		...	617	71
Purchase of Ford cars		72
Aviation Stores		29,547	...	73
Compensation to Wolfram Producers		74
Subscriptions to the Indian Civil Service Provident Fund		...	8,534	75
Recoveries on account of Allotments paid in India		...	55	76
Transfer from Paper Currency Reserve to Home Treasury Balances		77
Payment to the Bank of England against Gold received in India		82,391	...	78
Sale of Burma rice		79
East Indian Railway Company, Share of surplus profits		80
		642,447	472,664	
TOTAL ACCOUNTS CURRENT WITH THE SECRETARY OF STATE		4,099,452	3,393,080	
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Enemy Ships employed under the Control of the Director of the Royal Indian Marine		92
Bombay Back Bay Reclamation Scheme		93
Subscriptions to the General Provident Fund		94
Ditto Indian Civil Service Provident Fund		95
Miscellaneous		96
TOTAL ACCOUNT CURRENT WITH HIGH COMMISSIONER FOR INDIA		97
GRAND TOTAL		4,099,452	3,393,080	

Total Account current between India and England in Indian Currency at £1—Rs. 10

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1921 the commencement and close of that year.

No. of Item.	1920-21.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1921.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	90,959,196	96,555,486	9,624,232	59,260,876	8,701,581	2,397,895
	161,047	2,523,850	2,675,680	215,841	313,135	191,611
59	...	...	...	...	8,301	...
60	...	11,038	11,038	...	...	...
61	...	5,427	5,427	...	...	...
62	27,500	...	...	91,562	...	151,562
63	12,093	...	70,365	...	1,593	...
64	230	69,002	6,725,696	...	...	1
65	1,275,686	8,217,314	...	996	...	996
66	...	1,755,248	1,755,248	...	37,364	...
67	...	...	...	233,078	3	...
68	270,442	...	...	...	...	...
69	...	...	...	...	...	849
70	82,391	2,224	1,639	...	...	...
71	359	1,094	1,226	...	131	...
72	...	39,047	18,501	...	10,001	...
73	...	165	...	165	...	...
74	...	303	278	14,735	...	22
75	23,272	199	...	...	4,649	...
76	4,903	5,089	...	36,501,479	...	1
77	36,506,567	82,391	...	...	...	...
78	...	220,000	...	1,780,000	...	...
79	20,00,000	32,923	32,933	...	...	...
80	...	...	...	...	...	...
	40,364,474	12,965,319	11,299,025	38,837,528	375,477	346,042
	131,323,670	48,620,804	20,923,287	98,038,404	9,077,058	2,742,937
81	...	727,712	727,712	...	...	...
82	...	285,469	285,469	...	...	...
83	...	1,354,210	1,354,210	...	...	...
84	...	13,539	13,539	...	...	...
85	...	347,659	347,659	...	...	...
86	...	3,065	3,065	...	...	...
87	...	508	608	...	...	20
88	...	1,055	1,035	...	...	6,484
89	...	...	35,496	41,980	...	...
90	5,051	528,728	523,677	...	...	...
91	...	6,275	6,275	1,495	...	...
92	1,495	53	53	...	...	...
93	...	247,787	247,787	...	...	...
94	3	...	...	3	...	...
95	66	...	...	66	...	...
96	3,794	23,546	32,991	1,315	11,924	...
97	10,408	3,539,606	3,579,476	44,858	11,924	6,504
	131,334,078	52,060,410	24,502,768	98,143,262	9,058,983	2,749,442
	1,31,33,40,776	52,06,04,100	24,50,27,527	98,14,32,619		

O. to V.—Debt, Deposits, etc.

No. 93.—STATEMENT of STERLING BILLS and TELEGRAPHIC TRANSFERS drawn on LONDON during 1920-21.

	AMOUNT OUTSTANDING ON 1st APRIL 1920.		BILLS DRAWN IN INDIA.		BILLS DISCHARGED IN LONDON.		AMOUNT OUTSTANDING ON 31st MARCH 1921.	
	Amount of Bills.	Rupces received in respect thereof.	Amount of Bills.	Rupces received in respect thereof.	Amount of Bills.	Rupces received in respect thereof.	Amount of Bills.	Rupces received in respect thereof.
Calcutta	£ 244,000	18,80,136	£ 12,450,000	11,39,07,185	£ 12,634,000	11,57,87,321	£ . . .	R . . .
Madras	153,000	11,57,933	2,113,000	1,91,95,318	2,256,000	2,06,53,240	... . .	... . .
Bombay	392,000	30,60,367	16,423,000	15,21,77,419	16,817,000	15,52,37,726	... . .	... . .
Total	789,000	60,98,376	(a) 30,988,000	28,55,70,920	31,777,000	29,16,78,293	... . .	... . .

(a) The average rate of exchange on Sterling Bills drawn during the year was 2s. 2 1/2d. to the rupee.

APPENDICES.

APPENDIX A.

Finance and Revenue Account

OF THE

Government of India

FOR

1920-21.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the DISCHARGED during the Year 1920-1921, including the amount of ADVANCES and several PRESIDENCIES and PROVINCES, and the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	No. of Item.
Revenue	2	Rs. 47,11,63,060	Rs. 22,00,67,076	Rs. 37,48,47,810	Rs. 31,57,74,386	Rs. 14,44,14,865	1
Railway Irrigation and other Capital not charged to Revenue—							
Capital contributed by Companies on Indian States towards outlay State Railway . . . . .	...	...	...	...	...	...	2
Bombay Development Scheme—Provincial	78	...	...	2,77,161	...	...	3
Permanent Debt incurred	82	29,76,82,634	...	...	...	...	4
Permanent Debt incurred Provincial . . . . .	...	...	...	9,38,93,800	...	...	5
Temporary Debt incurred	82A	1,42,10,43,728	...	...	...	...	6
Unfunded Debt—							
Deposits of Service Funds	84	11,42,654	20,735	2,85,685	...	...	7
Post Office cash certificates	85	62,69,056	...	...	...	...	8
Savings Bank Deposits	86	22,45,38,019	17,14,797	20,35,240	19,10,796	15,43,360	9
TOTAL		23,08,89,631	17,35,632	29,20,925	19,10,796	15,43,360	10
Deposits and Advances not bearing interest—							
Balances of Provincial Government Appropriation for Reduction of Debt	72	...	...	...	...	...	11
Deposits of Local Funds	86	64,26,110	...	...	...	...	12
Deposits of Branch Line Companies	86D	19,99,162	3,11,01,314	1,71,56,318	1,35,03,994	1,95,50,635	13
Deposits of Sinking Funds	87	6,30,262	...	...	...	...	14
Gold Standard Reserve . . . . .	...	...	...	2,65,969	...	...	15
Paper Currency Reserve . . . . .	...	...	...	...	...	...	16
Consols Depreciation Fund . . . . .	...	...	...	...	...	...	17
Depreciation Fund for Rupee Loans . . . . .	...	...	...	...	...	...	18
Departmental and Judicial Deposits	89	73,00,000	...	...	...	...	19
Advances	97	31,37,81,720	6,32,41,708	14,53,05,163	13,23,36,009	7,49,17,635	20
Suspense Accounts	98	10,60,45,698	76,87,973	2,61,67,193	24,30,822	48,62,261	21
Miscellaneous	99	29,19,30,775	1,48,835	46,61,650	3,84,670	1,54,410	22
TOTAL		1,14,12,860	...	...	...	...	23
Imperial Bank Deposits . . . . .	...	72,62,38,677	10,21,82,890	19,63,71,198	14,01,10,192	9,94,81,971	24
Deposits and Advances not bearing interest—Provincial—							
Miscellaneous	99	8,77,62,249	—4,86,19,084	—1,96,12,101	—3,68,94,694	2,06,26,692	25
Loans and Advances by Imperial Government	90	...	...	2,81,996	...	...	26
Loans and Advances by Provincial Governments	90	20,07,753	3,97,697	2,38,072	4,02,101	...	27
Loans to Local Boards for Railway Construction	90A	...	18,20,924	63,60,873	20,89,326	94,85,808	28
Remittances—	91A	...	1,40,866	...	...	...	29
Inland Money Orders	100	95,37,16,465	...	...	...	...	30
Other Local Remittances	"	18,62,59,824	—6,17,87,989	—6,08,36,277	—20,62,17,860	6,74,69,590	31
Other Departmental Accounts	"	6,88,67,928	—12,41,375	—11,17,55,048	61,77,370	77,82,266	32
Net Receipts by Civil Treasuries from—							
Posts and Telegraphs	"	3,10,43,724	—2,60,67,310	2,45,20,040	1,04,16,192	—4,51,72,828	33
Railways	"	—62,07,605	4,45,73,831	3,71,53,362	62,06,863	2,87,70,897	34
Net Receipts from Civil Treasuries by—							
Marine	"	2,77,80,200	...	...	...	...	35
Military Works	"	4,99,65,429	...	...	...	...	36
Military	"	74,90,78,279	...	...	...	...	37
Remittance Account between England and India	108	50,33,61,012	14,80,010	74,58,904	29,82,936	3,89,825	38
TOTAL		2,56,28,74,386	—4,69,65,842	—10,34,59,019	—18,04,36,000	5,42,39,750	39
Sterling Bills on London	54	12,45,00,000	2,11,90,000	16,42,50,000	...	...	40
Total Receipts	54	5,92,49,62,918	26,23,89,979	71,69,10,205	28,29,07,007	32,96,95,446	41
Opening Balance	94	9,11,72,870	3,95,49,443	6,82,79,944	43,84,124	1,72,34,465	42
GRAND TOTAL		6,01,61,85,788	29,19,39,410	78,41,90,149	28,72,91,131	34,69,29,911	43

TREASURIES of INDIA on the 31st March 1921; the amount of DEBT INCURRED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1921.

No. of Item.	Pnnjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. sterling converted into rupees at £1= Rs. 10.	GRAND TOTAL.
1	Rs. 12,64,46,104	Rs. 23,38,45,085	Rs. 5,01,13,303	Rs. 4,46,06,208	Rs. 2,26,56,017	Rs. 2,08,39,35,714	Rs. 2,76,42,592	Rs. 2,06,16,78,306
2	...	...	...	...	...	...	...	...
3	...	...	...	...	...	2,77,151	...	2,77,151
4	...	...	...	...	...	29,75,82,634	...	29,75,82,634
5	...	...	...	...	...	9,38,93,300	...	9,38,93,300
6	...	...	...	...	...	1,42,19,43,728	...	1,42,19,43,728
7	...	...	...	...	...	14,48,976	12,265	14,61,241
8	...	...	...	...	...	52,09,056	...	52,09,056
9	13,76,301	10,30,812	9,29,589	8,67,795	4,00,289	23,62,46,998	...	23,63,46,998
10	13,76,301	10,30,812	9,29,589	8,67,795	4,00,289	24,30,05,030	12,265	24,30,17,296
11	...	7,66,34,510	...	...	...	7,66,34,510	...	7,66,34,510
12	...	...	...	...	...	64,26,110	...	64,26,110
13	1,47,67,698	84,91,020	1,37,75,862	70,38,696	27,60,699	12,96,49,318	...	12,95,49,318
14	...	...	...	...	...	6,30,262	...	6,30,262
15	...	...	...	197	...	2,89,166	...	2,89,166
16	...	...	...	...	...	...	1,18,69,08,845	1,18,69,08,845
17	...	...	...	...	...	...	1,05,86,73,113	1,05,86,73,113
18	...	...	...	...	...	...	35,20,191	36,20,191
19	...	...	...	...	...	73,00,000	...	73,00,000
20	6,21,32,125	3,64,22,019	2,21,22,421	1,69,95,448	46,44,796	87,44,05,035	...	87,44,05,035
21	1,76,65,025	66,41,028	8,35,422	43,85,543	10,54,814	17,67,55,737	2,13,69,544	19,81,16,331
22	9,01,164	3,09,138	97,387	46	12,812	28,75,53,872	...	28,75,53,872
23	...	3,855	...	21	...	1,14,16,736	1,70,28,222	2,84,44,958
24	9,54,56,012	12,85,01,590	3,68,31,092	2,84,19,853	84,73,121	1,57,12,69,796	2,28,74,89,915	3,65,87,59,711
25	3,73,05,771	-4,13,11,465	3,69,275	-8,27,213	...	...	...	...
26	...	...	...	...	...	2,31,996	...	2,31,996
27	2,59,904	...	...	...	...	33,75,427	...	33,05,427
28	10,19,729	17,41,837	17,61,016	34,05,815	7,14,368	2,78,39,696	...	2,78,39,696
29	...	...	...	...	...	1,40,886	...	1,40,886
30	...	...	...	...	...	95,37,16,465	...	95,37,16,465
31	18,89,83,427	-10,42,13,037	1,44,06,170	18,32,248	-1,47,30,584	1,01,70,512	...	1,01,70,512
32	2,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615	...	88,615
33	...	...	...	...	...	...	...	...
34	-3,22,55,830	4,94,33,666	-1,63,37,653	1,40,29,101	1,27,25,797	1,94,13,880	...	1,94,13,880
35	3,19,61,781	27,46,123	-21,06,410	-21,11,482	-6,11,665	13,53,96,235	...	13,53,96,235
36	...	...	...	...	...	2,77,99,200	...	2,77,99,200
37	...	...	...	...	...	4,99,55,429	...	4,99,55,429
38	4,66,377	36,66,044	3,32,303	3,00,669	1,65,990	74,90,78,279	...	74,90,78,279
39	...	...	...	...	...	52,06,04,100	98,14,32,619	1,50,20,36,719
40	22,40,05,613	-6,63,86,783	-34,41,634	1,80,73,486	-32,81,122	2,46,62,22,765	98,14,32,619	3,41,76,55,384
41	...	...	...	...	...	30,98,80,000	...	30,98,80,000
42	48,61,09,864	26,74,21,076	8,65,62,641	9,45,45,914	2,89,63,573	8,46,95,28,123	3,29,65,77,391	11,76,61,05,514
43	67,20,294	1,64,38,520	27,55,642	1,89,62,427	32,62,216	26,47,59,962	11,99,73,931	38,47,33,893
44	49,28,82,658	28,38,69,596	9,03,18,303	10,85,08,341	3,22,25,789	8,73,42,88,065	3,41,65,51,322	12,15,08,39,407

No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the DISCHARGED during the Year 1920-1921, including the amount of ADVANCES and several PRESIDENCIES and PROVINCES and the

	No. of Ac- count.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	No. of item.
Expenditure		Rs.	Rs.	Rs.	Rs.	Rs.	
Add—Provincial Surpluses transferred to Deposits	3	1,16,32,81,074	12,81,07,118	16,23,12,313	10,78,66,814	11,93,72,315	1
Deduct—Provincial Deficits charged to Deposits	3	...	...	...	...	...	2
TOTAL	3	...	1,47,14,367	1,35,31,997	59,12,305	1,32,00,622	3
Railway, Irrigation and other Capital not charged to Revenue—							
Outlay on Irrigation Works	73	...	7,60,050	39,601	17,86,097	18,62,476	5
Outlay on State Railways	73	8,30,00,137	...	...	...	...	6
Discharge of Debenture	...	7,96,214	...	...	...	...	7
Initial Expenditure on New Capital at Delhi	86	1,05,18,515	...	...	...	...	8
Bombay Development Scheme Provincial	...	...	...	61,62,147	...	...	9
Permanent Debt discharged—							
<i>Sterling Debt—</i>							
Liability for British 5 per cent War Loan (1920-47)	82	...	...	...	...	...	10
<i>Rupee Debt—</i>							
5½ per cent. War Bonds, 1928	82	22,40,500	...	...	...	...	11
5½ per cent. War Bonds, 1925	82	1,87,000	...	...	...	...	12
5 per cent. War Loan (1920-47)	82	40,03,000	...	...	...	...	13
5 p. c. Loan of 1915-55	82	67,49,100	...	...	...	...	14
4 p. c. Loans	82	12,00,300	...	...	...	...	15
3½ p. c. "	82	6,174	...	...	...	...	16
3 p. c. "	82	82,100	...	...	...	...	17
Provincial Debentures	82	...	...	...	...	...	18
TOTAL		1,43,68,074	...	...	...	...	19
Temporary Debt discharged	82A	1,18,15,50,790	...	...	...	...	20
Unfunded Debt—							
Special Loans	82B	...	...	...	...	4,673	21
Deposits of Service Funds	84	12,58,207	10,899	2,25,613	...	...	22
Post Office Cash Certificates	85	1,49,61,657	...	...	...	...	23
Savings Bank Deposits	85	19,13,21,290	10,18,368	8,78,790	7,21,875	6,39,578	24
TOTAL		20,80,11,154	10,35,237	11,01,303	7,21,875	6,41,451	25
Deposits and Advances not bearing Interest—							
Balances of Provincial Governments	72	...	1,47,14,367	1,87,66,993	59,12,308	1,32,00,622	26
Deposits of Local Funds	86	14,48,057	3,47,37,979	1,76,19,867	1,35,95,714	1,77,89,161	27
Deposits of Branch Line Companies	88D	9,04,272	...	...	...	...	28
Gold Standard Reserve	...	...	...	...	...	...	29
Paper Currency Reserve	...	...	...	...	...	...	30
Consols Depreciation Fund	...	...	...	...	...	...	31
Depreciation Fund for Rupee Loans	...	1,07,65,515	...	...	...	...	32
Adjustment of exchange on revaluation of gold and sterling securities in the Paper Currency Reserve	...	17,47,36,516	...	...	...	...	33
Departmental and Judicial Deposits	89	20,43,77,518	6,71,52,618	15,70,51,210	13,28,10,580	7,31,81,866	34
Advances	97	11,19,82,264	84,21,410	3,10,50,564	28,28,278	68,69,065	35
Suspense Accounts	98	35,11,987	3,58,192	14,72,264	3,96,961	2,566	36
Exchange on Remittance Account	88C	28,07,96,418	...	...	...	...	37
Miscellaneous	99	3,05,394	143	...	8,360	...	38
TOTAL		87,04,17,971	12,53,84,709	22,18,60,598	16,55,52,181	11,10,46,270	39
Deposits and Advances not bearing Interest—Provincial—							
Suspense Account	98	...	...	3,00,00,000	...	...	40
Loans and Advances by Imperial Government	90	7,43,330	8,70,900	...	...	...	41
Loans and Advances by Provincial Governments	90A	...	10,26,502	77,89,810	5,70,220	51,96,596	42
Loans and Advances by Provincial Government—Provincial	91	...	...	5,70,50,000	...	...	43
Loans to Local Boards for Railway construction	91A	...	...	...	...	...	44
Remittances—							
Inland Money Orders	100	95,27,10,307	...	...	...	...	45
Other Departmental Accounts	100	12,87,161	...	...	...	...	46
Not Payments into Civil Treasuries by—							
Posts and Telegraph	100	1,97,69,110	...	...	...	...	47
Railways	...	12,19,57,540	...	1,226	5,377	3,105	48
Not Issues from Civil Treasuries to—							
Marine	100	5,55,081	67,250	2,44,82,477	30,12,025	249	49
Military Works	100	54,44,732	13,72,414	51,52,444	3,11,926	37,31,322	50
Military	100	3,31,78,351	3,05,90,247	26,25,05,931	57,57,451	10,99,00,999	51
Remittance Account between England and India	103	1,27,13,10,628	3,35,628	74,66,784	1,35,73,556	86,991	52
TOTAL		2,40,51,11,951	3,23,65,539	20,96,03,862	2,16,49,580	11,37,15,958	53
Sterling Bills on London paid		...	...	...	...	...	54
Total Disbursements		6,91,70,54,940	27,68,24,818	77,40,83,267	28,22,34,468	33,86,37,474	55
Closing Balance	94	6,90,80,848	1,61,14,601	1,01,06,832	50,56,863	82,92,437	56
GRAND TOTAL		6,91,61,35,788	29,19,39,419	78,41,90,149	28,72,91,131	34,69,29,911	57

TREASURIES of INDIA on the 31st March 1921; the amount of DEBT INCURRED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1921—*concl'd.*

No. of Item.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. sterling converted into rupees at £1 = Rs. 10.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	11,82,65,708	8,96,24,531	4,69,00,807	5,18,31,003	2,04,66,854	2,00,31,18,395	30,96,45,093	2,31,27,63,488
2	...	7,66,34,510	...	...	...	-7,66,34,510	...	7,66,34,510
3	66,80,122	...	45,91,000	82,15,347	8,85,653	6,77,34,416	...	6,77,34,416
4	10,65,85,581	16,62,59,041	4,23,09,897	4,31,15,659	1,95,81,001	2,01,20,18,489	30,96,45,093	2,32,16,63,582
5	9,77,514	1,16,765	—10	9,90,339	...	65,32,882	1,50,363	66,83,195
6	...	...	...	...	...	8,30,66,187	17,68,22,774	25,88,88,911
7	...	...	...	...	...	7,96,214	49,20,000	57,16,214
8	...	...	...	...	...	1,05,18,545	20,56,466	1,25,75,011
9	...	...	...	...	...	64,52,447	...	64,52,447
10	...	...	...	...	...	...	...	...
11	...	...	...	...	...	22,49,500	...	22,49,500
12	...	...	...	...	...	1,87,000	...	1,87,000
13	...	...	...	...	...	40,93,900	...	40,93,900
14	...	...	...	...	...	67,49,100	...	67,49,100
15	...	...	...	...	...	12,00,300	...	12,00,300
16	...	...	...	...	...	6,174	...	6,174
17	...	...	...	...	...	82,100	...	82,100
18	...	...	...	...	...	...	...	...
19	...	...	...	...	...	1,45,68,074	...	1,45,68,074
20	...	...	...	...	...	1,18,15,50,790	...	1,18,15,50,790
21	...	...	...	...	...	4,573	...	4,573
22	...	...	...	...	...	15,00,619	5,604	15,06,223
23	...	...	...	...	...	1,49,61,657	...	1,49,61,657
24	7,34,288	6,25,223	4,54,927	4,66,525	1,23,553	19,74,84,717	...	19,74,84,717
25	7,31,288	6,25,223	4,54,927	4,66,525	1,23,553	21,39,51,566	5,604	21,39,57,170
26	66,80,122	...	45,91,000	82,15,347	8,85,653	6,79,66,412	...	6,79,66,412
27	1,55,21,723	74,79,307	1,19,83,145	83,64,689	26,48,070	13,11,87,712	...	13,11,87,712
28	...	...	...	...	...	9,04,272	...	9,04,272
29	...	...	...	...	...	...	1,18,68,65,528	1,18,68,65,528
30	...	...	...	...	...	...	1,05,86,73,113	1,05,86,73,113
31	...	...	...	...	...	...	35,21,857	35,21,857
32	...	...	...	...	...	1,07,65,515	...	1,07,65,515
33	...	...	...	...	...	17,47,86,516	...	17,47,86,516
34	6,03,93,318	5,13,36,802	2,12,64,721	1,85,44,925	49,54,060	88,21,75,088	...	88,21,75,088
35	1,75,23,662	72,28,176	10,26,703	46,02,455	11,09,015	19,26,41,592	3,17,18,964	22,43,60,556
36	34,434	1,69,090	38,752	78,779	4,129	60,67,154	...	60,67,154
37	...	...	...	...	...	28,07,96,418	...	28,07,96,418
38	...	...	...	...	...	4,03,897	82,75,614	86,79,511
39	10,01,53,259	6,62,12,875	3,89,04,321	3,98,06,195	90,00,927	1,74,76,44,608	2,28,90,55,076	4,03,66,99,682
40	...	...	...	...	...	3,00,00,000	...	3,00,00,000
41	4,97,855	...	...	...	...	20,71,285	...	20,71,285
42	11,37,958	42,91,084	25,87,221	41,67,739	44,252	2,77,12,291	...	2,77,12,291
43	...	...	...	...	...	5,79,50,000	...	5,79,50,000
44	...	...	...	...	...	...	...	...
45	...	...	...	...	...	95,27,19,307	...	95,27,19,307
46	...	—12,03,564	...	...	—60,413	18,184	...	18,184
47	...	...	...	...	...	1,97,69,110	...	1,97,69,110
48	...	—7,42,334	...	...	...	...	...	...
49	—6,933	6,23,834	14,270	...	38,394	12,12,42,731	...	12,12,42,731
50	3,21,38,861	6,18,063	49,412	7,48,199	—39,288	2,76,01,849	...	2,76,01,849
51	24,31,60,900	1,49,10,911	24,30,908	1,35,01,768	68,133	4,96,36,405	...	4,96,36,405
52	...	...	...	...	7,27,982	71,67,69,546	...	71,67,69,546
53	46,307	2,14,63,455	26,331	24,642	6,654	1,31,33,40,776	24,50,27,627	1,55,83,68,403
54	27,63,39,135	3,56,72,265	25,31,208	1,43,68,146	7,35,561	3,20,10,97,908	24,50,27,627	3,44,61,25,536
55	...	...	...	...	...	...	31,77,70,000	31,77,70,000
56	48,57,30,690	27,31,78,153	8,67,87,474	10,29,14,603	2,94,55,297	8,59,59,31,184	3,34,44,53,093	11,94,03,84,187
57	71,58,908	1,06,81,443	35,30,829	55,93,738	27,40,492	13,83,56,901	7,20,98,319	21,04,55,220
58	49,28,89,058	28,38,59,596	9,03,18,303	10,86,08,341	3,22,25,789	8,73,42,88,085	8,41,65,51,322	12,15,08,39,407

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828

	Rs.	Rs.
(a) Peshawar Division	•	62,396
Kawal Pindi	•	1,51,368
Quetta	•	1,08,433
Mhow	•	80,647
Peona	•	1,54,024
Mecrut	•	5,80,633
Lucknow	•	2,29,633
Carried over	•	13,67,189

3 B

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1921.

Receipts—	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—												
Suspense Account, Civil . . . .	...	4,45,424	...	13,61,055	66,084	2,606	3,65,935	...	58,205	...	376	22,99,685
Securities of Railway Coy.'s Provident Fund .	10,63,151	...	...	...	...	...	...	...	...	...	...	10,63,151
English Stores Suspences Account . . . .	...	...	...	30,21,534	...	588	...	...	39,182	45	...	30,61,349
Recoveries of service Payments . . . .	...	...	3,064	...	...	...	...	...	...	...	...	3,064
Suspense Account, Central War Accounts .	27,23,38,280	...	...	...	...	...	...	...	...	...	...	27,23,38,280
Suspense Account, Posts and Telegraphs .	4,403	...	...	...	...	...	...	...	...	...	...	4,403
CHEQUES AND BILLS—												
Pre-audit Cheques	3,87,110	...	1,45,801	1,84,280	2,44,437	79,392	72,770	3,08,168	...	...	...	14,23,008
Departmental Cheques . . . .	...	...	...	97,671	24,105	...	...	...	...	...	12,436	1,34,213
Delhi Audit Officer's Cheques Issued . .	1,14,177	...	...	...	...	...	...	...	...	...	...	1,14,177
Viceroy's Tour Cheques	12,029	...	...	...	...	...	...	...	...	...	...	12,029
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances . . . .	...	...	...	...	...	71,851	17,035	...	...	...	...	88,889
Military Do. . . .	(a) 97,93,557	...	...	...	...	...	...	...	...	...	...	67,93,557
Military Works Do. . . .	43,243	...	...	...	...	...	...	...	...	...	...	43,243
Railway Departmental Balances, Revenue .	3,36,243	...	...	...	...	...	...	...	...	...	...	3,36,243
Do, Do, Do, Capital	1,38,582	...	...	...	...	...	...	...	...	...	...	1,38,582
Total Receipts in India Rs.	28,12,30,775	4,45,424	1,48,565	40,64,550	3,31,676	1,54,440	4,55,710	3,08,168	97,387	15	12,812	28,78,53,873

Disbursements—									
SOURCES ACCOUNTS—									
Suspense Account, Civil	15,01,884	...	2,30,827	...	...	...	66,443	...	18,05,153
English Stores Suspense Account	...	...	25,076	...	50,346	2,826	581	...	78,820
Suspense Account, Savings Bank Investment, Posts and Telegraph.	3,89,026	...	...	...	...	...	...	...	3,89,026
National Health Insurance Stamps	13,850	...	...	...	...	...	...	...	13,850
Australian Wheat Account	...	...	...	12,74,721	...	...	...	...	12,74,721
Recoveries of Service Payments	...	...	...	...	...	2,586	...	...	2,586
Distillery Deposits of Indian Stores	...	...	...	...	...	...	...	2,410	2,410
Wolfram charges	...	...	...	...	...	...	69,119	...	69,119
Suspense Account, Bombay Development Scheme	...	...	...	3,00,00,000	...	...	...	...	3,00,00,000
CHARGES AND BILLS—									
Departmental cheques	...	...	181	...	...	...	...	...	181
Pre-audit Cheques	...	...	...	...	...	...	...	7,798	7,798
DEPARTMENTAL ACCOUNTS—									
Civil Departmental Balances	95,107	31,608	96,108	1,97,543	3,46,015	...	32,918	38,752	9,10,656
Military Do.	(b)12,07,668	...	...	...	...	...	...	...	12,07,668
Marino Do.	66,482	...	...	...	...	...	...	...	66,482
Postal and Telegraph Departmental Balances	1,78,470	...	...	...	...	...	...	...	1,78,470
Railway Departmental Balances, Revenue	...	...	...	...	...	...	...	...	725
Total Disbursements in India . Rs.		35,11,987	31,608	3,58,192	3,11,72,264	3,96,961	2,066	2,826	1,09,090
								38,752	78,779
									4,129
									3,60,07,151
<div>(a) Rawalpindi Division</div> <div>La hore do. 5,06,963</div> <div>Quetta do. 52,220</div> <div>Mithun do. 91,026</div> <div>Poonah do. 2,50,281</div> <div>Lucknow do. 11,97,804</div> <div>Secunderabad do. 1,21,113</div> <div>Burma do. 66,276</div> <div>Supply Accounts 72,111</div> <div>Central War Accounts 5,485</div> <div>Non-Military Pay and Pensions Accounts 40,57,624</div> <div>3,72,311</div> <div>67,93,557</div> <div>(b) Peshawar Division</div> <div>Account do. 1,50,882</div> <div>Field Controller Lahore 1,13,967</div> <div>Royal Air Force 50,737</div> <div>60,652</div> <div>12,67,669</div>									

Receipts.

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Enemy Ships employed under the control of the India Office	High Commissioner
Ditto	ditto

	Lttee	ditto	ditto	High Commissioner		694,180	694,180
Burma War Fund:							
British Treasury Bills maturing		99,440	
Discount on British Treasury Bills		1,560	
Ottoman Public Debt :							101,000
British Treasury Bills maturing		126,001	
Discount on British Treasury Bills		1,998	
Mysore Debuture Stock Sinking Fund :							123,000
Dividends on Investments		317	
Receipt in respect of the Currio Scholarship		36	
Receipt in respect of the Norman Memorial Fund		17	
Passages of Indian Students		164	
Miscellaneous		177	
						1,686	
TOTAL						694,837	1,703,823

MISCELLANEOUS—
Mysoore Railway Debenture Sinking Fund
Government Account (Imperial).

ISCELLANEOUS—										
Mysore Railway Debenture Sinking Fund										
Government Account (Imperial)										
Total Disbursements in India										
Rs.										
3,95,394	...	...	...	...	...	...	...	...	...	...
...
3,95,394	...	113	...	...	...	...	...	...	...	...
...	...	113	...	...	...	...	...	...	...	...
3,95,394	...	...	...	...	...	...	...	...	...	...
8,503	...	...	...	...	...	...	...	...	...	...
4,03,897	...	...	...	...	...	...	...	...	...	...

Enemy Ships employed under the control of the India Office . . .	High Commissioner
Ditto ditto	

	Ditto	ditto	ditto	High Commissioner	293,705
Burma War Fund:											
Investment in British Treasury Bills										98,397	
Sundry Items										26	
Ottoman Public Debt Deposit:											
Investment in British Treasury Bills										98,426	98,426
Mysore Debenture Stock Sinking Fund:										127,932	127,932
Investment in £328-17s.-8d. National & per cent. War Bonds 1928										317	317
Payments in respect of the Norman Memorial Fund										35	35
Ditto ditto Currie Scholarship										25	25
Pasages of Indian Students										43	43
Miscellaneous										1,329	1,329
TOTAL										533,815	533,815
TOTAL DISBURSEMENTS IN ENGLAND CONVERTED INTO R AT £1=R10										293,747	293,747
Total Disbursements										827,561	827,561
										86,79,511	86,79,511

No. 100.—ABSTRACT ACCOUNT OF REMITTANCES during the year ended 31st March 1921.

Receipts.	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces and Oudh.	Punjab and N.-W. Frontier Province.	Barma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MONEY ORDERS	95,37,16,465	...	95,37,16,465	...	...	...	...	...	...	...	...	...	95,37,16,465
Other Local Remittances . .	7,22,78,63,904	7,21,76,93,392	18,52,56,824	-6,17,37,989	-8,08,36,277	-20,62,17,869	6,74,69,560	18,89,88,427	-10,42,18,037	1,44,06,170	18,32,248	-1,47,80,584	1,01,70,513
OTHER DEPARTMENTAL ACCOUNTS— Accounts current between Civil and Civil	1,69,34,97,009	1,69,34,08,304	6,88,67,928	-12,44,375	-11,17,55,048	61,77,379	77,82,266	3,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615
Accounts Current between Marine and Military	2,39,627	2,39,627	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers	1,02,66,189	1,02,66,189	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,70,40,02,825	1,70,39,14,210	6,88,67,928	-12,44,375	-11,17,55,048	61,77,379	77,82,266	3,48,24,788	-80,19,569	2,62,956	40,22,950	-8,30,660	88,615
NET RECEIPTS BY CIVIL TREASURIES FROM POSTS AND TELEGRAPHS AND RAILWAYS— Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	50,61,99,650	48,67,85,770	3,10,43,724	-2,89,87,319	2,45,20,040	1,04,15,192	-4,61,72,828	-3,22,55,830	4,94,93,856	-1,63,37,653	1,40,29,101	1,27,25,797	1,94,13,880
Accounts Current between Civil and Railway, Civil Accounts	81,22,67,291	67,68,71,006	-62,07,605	4,45,73,831	3,71,53,362	62,06,353	2,37,70,897	3,19,81,781	27,46,123	-21,05,410	-21,11,432	-6,11,665	13,53,96,285
TOTAL	1,31,84,66,941	1,16,36,56,776	2,48,36,219	1,55,86,512	6,16,73,402	1,66,21,545	-2,24,01,931	-2,74,049	5,21,79,779	-1,84,43,063	1,19,17,619	1,21,14,132	15,48,10,166
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, MILITARY WORKS AND MILITARY— Accounts Current between Civil and Marine, Marine Accounts	5,04,69,647	2,26,70,417	2,77,99,200	...	...	...	...	...	...	...	...	...	2,77,99,200
Accounts Current between Civil and Military Works, Military Works Accounts	6,22,48,927	1,22,88,498	4,99,55,429	...	...	...	...	...	...	...	...	...	4,99,55,429
Accounts Current between Civil and Military, Military Accounts	1,07,39,23,378	32,48,45,099	74,90,78,279	...	...	...	...	...	...	...	...	...	74,90,78,279
TOTAL	1,18,06,36,952	35,98,04,044	82,68,32,908	...	...	...	...	...	...	...	...	...	82,68,32,908
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	52,06,04,100	...	50,33,61,042	14,80,010	74,53,904	29,82,936	3,89,825	4,66,377	36,66,044	3,32,303	3,00,689	1,65,990	52,06,04,100

Disbursements.												
Money Issues	95,27,19,307	95,27,19,307	...	...	...	...	...	...	...	...	...	95,27,19,307
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts Current between Military and Military	39,54,24,617	39,54,24,620	10,003	...	...	...	...	...	...	...	...	10,003
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs	10,92,672	11,00,853	8,181	...	...	...	...	...	...	...	...	8,181
Transfers Railway Department	76,82,15,561	76,82,15,561	12,68,977	...	...	...	...	...	...	...	...	...
TOTAL	1,16,47,32,350	1,16,47,51,034	12,87,161	...	...	...	...	...	...	...	...	18,184
NET PAYMENTS INTO CIVIL TREASURIES BY POSTS AND TELEGRAPHS AND RAILWAYS—												
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	48,63,45,593	50,61,14,703	1,97,69,110	...	...	...	...	...	...	...	...	1,97,69,110
Accounts Current between Civil and Railway, Railway Accounts	68,79,26,800	80,91,69,531	12,19,57,540	...	1,226	...	...	...	...	...	...	12,12,42,731
TOTAL	1,17,42,72,393	1,31,52,84,234	14,17,26,650	...	1,226	...	...	...	...	...	...	14,10,11,841
NET ISSUES FROM CIVIL TREASURIES TO MARINE, MILITARY WORKS AND MILITARY—												
Accounts Current between Civil and Marine, Civil Accounts	2,05,64,972	4,79,66,921	—5,58,081	67,250	2,44,82,477	30,12,025	—249	—6,933	6,23,894	14,270	—39,286	2,76,01,349
Accounts Current between Civil and Military Works, Civil Accounts	1,31,50,988	6,27,84,443	54,44,732	13,72,414	51,52,444	3,11,926	37,31,322	3,21,38,861	6,18,963	49,412	68,133	4,96,39,405
Accounts Current between Civil and Military, Civil Accounts	31,79,57,569	1,03,47,07,115	3,31,78,554	3,05,90,247	26,25,05,931	57,57,451	10,99,00,999	24,31,60,900	1,49,16,911	24,39,908	7,27,082	71,67,69,546
TOTAL	35,14,53,579	1,14,54,60,379	3,80,68,005	3,20,29,911	29,31,40,862	90,81,401	11,36,32,072	27,52,92,828	1,61,59,708	25,03,590	7,55,923	79,40,07,800
C BALANCE ACCOUNT BETWEEN ENGLAND AND INDIA												
...	...	1,31,33,40,776	1,27,19,10,528	3,35,928	74,66,784	1,26,73,556	86,991	46,307	2,14,63,455	26,231	6,564	1,31,33,40,776

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921.

Abstract.

	Net Receipts+ Payments—.
	₹
INDIA, GENERAL	+18,52,59,824
NORTH-WEST FRONTIER PROVINCE	+9,09,89,229
MADRAS	—6,17,87,889
BOMBAY	—6,08,36,277
BENGAL	—20,62,17,860
UNITED PROVINCES OF AGRA AND OUDH	+6,74,69,590
PUNJAB	+9,79,99,198
BURMA	—10,42,18,037
BIHAR AND ORISSA	+1,44,06,170
CENTRAL PROVINCES AND BHAR	+18,32,248
ASSAM	—1,47,30,584
TOTAL.	+1,01,70,512

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*contd.*

	INDIA, GENERAL.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS HONORING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR CONTROLLER—									
Cash Remittances between Treasuries	1,20,38,94,730	1,20,38,94,730	...	11,59,87,940	11,59,87,940	...	29,47,24,976	29,47,24,976	...
Forest Remittances	14,66,156	14,70,999	—4,843	6,60,746	6,58,543	+2,203	98,44,191	98,40,703	+3,488
Customs Remittances . . . . .	...	...	...	...	...	...	2,00,00,814	1,98,91,803	+1,09,011
Salt Remittances . . . . .	...	...	...	...	...	...	1,81,03,624	1,81,24,307	—20,683
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	29,21,07,644	29,18,41,424	+2,66,220	...	...	...	...	...	...
Treasury Suspense Account	79,50,45,577	79,49,54,026	+91,551	...	...	...	...	...	...
Mint Remittances	1,04,38,602	1,04,97,710	—59,108	...	...	...	...	...	...
Small Coin Deptd Remittances	99,66,814	99,66,814	+300	1,10,160	1,10,160	...	24,24,825	24,24,825	...
Miscellaneous Remittances	33,24,939	32,70,745	+54,194	...	...	...	3,85,354	3,85,046	+308
Public Works Remittances . . . . .	...	...	...	8,28,717	8,55,666	—26,949	1,54,95,896	1,52,83,082	+2,12,814
North-West Frontier Suspense Account . . . . .	...	...	...	9,26,90,426	15,80,254	+9,11,10,172	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	12,80,323	11,38,387	+1,41,936	30,82,942	31,39,337	—56,395	27,05,051	26,28,325	+76,726
Foreign Supply Bills	1,97,33,654	1,97,28,402	+5,252	41,160	41,160	...	38,329	42,279	—3,950
Remittance Transfer Receipts since April 1873	39,84,520	36,24,714	+3,59,806	22,07,009	22,84,660	—77,651	87,91,797	87,09,949	+81,848
Foreign Remittance Transfer Receipts	1,79,46,354	1,70,05,770	+9,40,584	13,51,677	13,13,288	+38,389	39,70,511	40,30,354	—59,843
Emigrants' Remittance Receipts	572	1,128	—556	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	64,55,58,889	46,66,75,001	+17,88,83,888	...	590	—590	3,93,76,640	10,15,63,778	—6,21,87,138
Central Adjusting Account	24,15,47,764	23,69,47,164	+46,00,600	...	...	...	...	...	...
TOTAL	3,24,62,76,638	3,06,10,16,714	+18,52,59,924	21,69,60,777	12,59,71,548	+9,09,89,229	41,58,62,038	47,76,50,027	—6,17,87,989

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*contd.*

	BOMBAY.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—<i>contd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER— <i>contd.</i>												
Cash Remittances between Treasuries	96,39,51,412	96,39,51,412	...	16,89,12,077	16,89,12,077	...	26,43,11,118	26,43,11,118	...	42,71,94,880	42,71,94,880	...
Opium Remittances	11,67,11,031	11,67,11,755	...	13,28,10,469	13,27,86,321	+ 34,148	1,16,36,866	1,16,36,692	...	...	...	...
Customs Remittances	67,54,004	67,81,764	- 7,760	32,59,290	32,96,167	- 36,867	1,27,09,413	1,29,15,906	- 2,06,193	62,91,546	60,89,479	+ 2,06,067
Forest Remittances	64,55,074	54,47,074	+ 8,000	...	...	...	49,98,397	49,40,796	- 4,899	6,81,475	6,81,575	- 100
Small Coin Deposit Remittances	...	...	...	11,802	12,209	- 607	...	...	...	...	...	...
Judicial Remittances	55,17,154	36,93,385	+ 18,23,769	8,83,987	9,10,087	- 26,070	25,13,499	25,50,371	- 36,872	1,29,830	1,29,299	+ 531
Miscellaneous Remittances	3,86,52,862	3,85,94,550	+ 58,012	2,10,25,325	2,08,70,513	+ 1,54,812	1,92,28,720	1,89,35,813	+ 2,92,902	2,64,81,626	2,64,86,001	- 4,375
P. W. Remittances	2,41,95,278	2,41,92,955	...	...	...	...	...	...	...	...	...	...
Salt Remittances	74,00,907	74,16,314	- 15,407	...	...	...	...	...	...	...	...	...
Mint Remittances	...	...	...	...	...	...	...	...	...	15,80,254	9,26,90,426	- 9,11,10,172
North-West Frontier Suspense Account	49,109	49,109	...	...	...	...	...	...	...	...	...	...
Bombay Development Remittances	...	...	...	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	1,74,72,080	1,73,70,433	+ 1,01,647	2,24,02,984	2,24,51,484	- 48,500	43,91,336	43,54,806	+ 36,530	48,32,214	48,48,440	- 14,226
Foreign Supply Bills	2,80,09,261	2,80,90,900	- 81,639	2,90,400	2,93,200	- 2,800	1,23,338	1,19,938	+ 3,400	1,96,841	2,02,771	- 6,930
Remittances Transfer Receipts since April 1873	1,48,06,478	1,46,05,995	+ 2,00,483	95,58,409	95,50,530	+ 37,879	73,50,143	75,18,414	- 1,68,271	1,14,01,580	1,14,34,259	- 32,679
Foreign Remittance Transfer Receipts	1,07,96,223	1,08,84,469	+ 1,11,764	6,06,394	6,07,683	- 1,289	98,31,583	96,32,336	+ 1,99,247	87,96,351	86,54,551	+ 1,40,820
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	11,39,93,013	17,64,19,748	- 6,30,36,735	5,86,12,638	26,49,31,199	- 20,63,18,566	8,57,41,455	1,83,89,373	+ 6,73,59,082	20,38,89,993	2,00,62,731	+ 18,88,21,262
TOTAL	1,35,39,53,886	1,41,41,90,163	- 6,08,36,277	41,84,03,570	62,46,21,430	- 20,62,17,860	43,37,73,868	35,53,04,208	+ 6,74,69,560	89,64,88,590	59,84,69,392	+ 9,79,99,198

No. 101—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*concid.*

	BURMA.			BIHAR AND ORISSA.			CENTRAL PROVINCES AND BENGAL.			ASSAM.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—<i>concid.</i>												
REMITTANCES BETWEEN DISTRICTS—<i>concid.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR CONTROLLER— <i>concid.</i>												
Cash Remittances between Treasuries	11,00,42,732	11,00,42,732	...	6,59,17,137	6,59,17,137	...	17,89,403	17,89,403	...	3,22,68,857	3,22,68,857	...
Customs Remittances	2,98,81,216	2,98,57,153	+4,063	10,97,607	10,89,820	+7,787	69,74,695	69,90,217	-15,522	24,80,631	25,10,903	-30,272
Forest Remittances	2,60,36,173	2,65,76,343	+3,59,230	8,99,468	8,09,468	+90,000	15,99,669	17,29,351	-1,30,682	8,12,083	8,22,603	-10,000
Small Coin Depot Remittances	19,40,780	13,40,780	...	17,03,617	17,27,462	-23,845	1,08,19,249	1,08,24,856	-5,607	3,74,490	3,57,893	+16,597
Miscellaneous Remittances	...	...	...	80,38,145	79,76,932	+61,168	...	...	...	34,55,461	34,39,277	+16,184
Public Works Remittances	2,05,86,424	2,05,17,497	+68,927	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,70,57,315	2,69,65,716	+91,599	1,98,700	1,98,700	...	17,616	17,616	...	1,49,980	1,46,170	+2,210
Foreign Supply Bills	49,050	48,400	+650	5,49,440	5,46,940	+2,500	2,16,800	2,16,800	...	60,56,900	61,08,400	-52,100
Remittance/transfer Receipts since April 1873	1,12,19,000	1,08,99,558	+3,20,042	42,75,176	43,60,569	-81,393	40,74,674	40,42,147	+32,527	3,88,912	3,89,843	-601
Foreign Remittance Transfer Receipts	9,03,901	9,13,706	-10,405	14,16,228	13,84,843	+31,386	25,68,107	25,31,019	+37,088	2,23,649	1,84,561	+39,088
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	42,55,800	10,93,02,943	-10,50,47,143	3,26,80,232	1,83,51,659	+1,43,28,573	2,86,79,090	2,66,04,646	+19,14,444	58,89,700	2,08,00,776	-1,47,11,076
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,400	1,031	-284
TOTAL	23,22,52,391	83,64,05,428	-10,42,19,037	11,67,75,740	10,23,69,670	+1,44,06,170	5,66,98,303	5,48,08,055	+18,32,248	5,20,98,213	6,06,28,797	-1,47,30,584

No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA.

England.		India.		No. of Page.		No. of Account.		Brought forward		Loans and Advances by Imperial Government		Loans and Advances by Provincial Governments		Loans to Local Boards for Railway Construction		Remittances—		Inland Money Orders		Other Local Remittances.		Other Departmental Accounts		Net Receipts by Civil Treasuries from—		Posts and Telegraphs		Railways		Net Receipts from Civil Treasuries by—		Marine		Military Works		Military		Remittance Account between England and India		Total		Net		Sterling Bills on London drawn		Total Receipts		Opening Balance		GRAND TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	

[illegible]

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>		Credit.	Debit.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Brought forward	Rs.	2,17,16,148	2,17,16,148	...	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 7th (Moort) Division— 2nd (Rawalpindi) Division 7th (Moort)	Rs.	2,27,114 3,70,242	3,88,490 2,25,566	-1,41,376 +1,41,376	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 8th (Lucknow) Division— 2nd (Rawalpindi) Division. 8th (Lucknow)	Rs.	89,808 3,57,447	1,33,235 3,03,080	-54,367 +54,367	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and 9th (Secunderabad) Division— 2nd (Rawalpindi) Division 9th (Secunderabad)	Rs.	18,512 71,230	75,102 14,641	-56,590 +56,590	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Burma Division— 2nd (Rawalpindi) Division Burma Division	Rs.	3,026 8,564	9,242 2,348	-6,216 +6,216	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Supply— 2nd (Rawalpindi) Division Supply	Rs.	1,57,986 1,86,788	1,92,963 1,51,701	-35,027 +36,027	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Field Controller Office, Lahore— 2nd (Rawalpindi) Division Field Controller Lahore	Rs.	28,72,878 6,78,590	9,19,617 26,51,851	+19,53,261 -19,53,261	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Royal Air Force— 2nd (Rawalpindi) Division Royal Air Force	Rs.	14,050	14,050	-14,050 +14,050	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) Division and Central War Accounts— 2nd (Rawalpindi) Division Central War Accounts	Rs.	15,96,580 1,08,48,343	1,09,90,130 14,54,793	-93,93,550 +93,93,550	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

	Credits.	Debits.	Indie, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	4,96,68,180	4,90,64,123	—943	...	...	...	...	...	...	...	...	...	—943
3rd (Lahore) Division and Central War Accounts—													
3rd Lahore Division	49,97,679	1,53,55,319	—1,04,57,640	...	...	...	...	...	...	...	...	...	—18
Central War Accounts	1,56,52,869	61,05,247	+1,04,57,622	...	...	...	...	...	...	...	...	...
3rd (Lahore) Division and Chief Auditor Non-Military Pay and Pension Accounts—													
3rd Lahore Division	60,323	6,883	+53,440	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	2,761	66,200	—53,439	...	...	...	...	...	...	...	...	...	+1
4th (Quetta) Division—													
4th (Quetta) Division	97,250	1,01,426	—4,176	...	...	...	...	...	...	...	...	...
6th (Mhow) Division	99,858	36,632	+4,176	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and 6th (Poonn) Division—													
4th (Quetta) Division	1,41,941	37,522	+1,04,419	...	...	...	...	...	...	...	...	...
6th (Poonn)	36,776	1,40,195	—1,04,419	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and 7th (Moerut) Division—													
4th (Quetta) Division	8,268	78,993	—70,725	...	...	...	...	...	...	...	...	...
7th (Moerut) Division	31,181	19,456	+70,725	...	...	...	...	...	...	...	...	...
4th (Quetta) Division—													
4th (Quetta) Division	32,686	16,446	+16,240	...	...	...	...	...	...	...	...	...
8th (Lucknow)	24,241	40,480	—16,239	...	...	...	...	...	...	...	...	...	+1
4th (Quetta) Division and 9th (Seemderabad) Division—													
4th (Quetta) Division	16,844	13,982	+1,862	...	...	...	...	...	...	...	...	...
9th (Seemderabad) Division	14,544	16,406	—1,862	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division	2,792	...	+2,792	...	...	...	...	...	...	...	...	...
Burma	200	2,992	—2,792	...	...	...	...	...	...	...	...	...
4th (Quetta) Division and Supply—													
4th (Quetta) Division	1,04,722	4,50,415	—3,45,693	...	...	...	...	...	...	...	...	...
Supply	4,68,757	1,23,083	+3,45,694	...	...	...	...	...	...	...	...	...	+1

[illegible]

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY — <i>contd.</i>		Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.-W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Brought forward		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5th (Mhow) Division and Non- Military Pay and Pension Accounts—	14,50,42,976	14,56,44,140	-1,165	...	...	...	...	...	...	...	...	...	...	-1,165
5th (Mhow) Division Non-Military Pay and Pension, etc.	12,037	3,589	+8,508	...	...	...	...	...	...	...	...	...	...	-1
6th (Poona) Division and 7th (Meerut) Division—	4,581	13,090	-8,509	...	...	...	...	...	...	...	...	...	...	-1
7th (Meerut) Division	68,066	1,44,086	-81,020	...	...	...	...	...	...	...	...	...	...	+200
6th (Poona) Division and 8th (Lucknow) Division—	1,33,291	62,051	+81,200	...	...	...	...	...	...	...	...	...	...	+200
8th (Lucknow) Division	21,533	1,10,615	-69,112	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and 9th (Secunderabad) Division—	1,04,639	16,427	+89,112	...	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	3,06,298	93,193	+2,13,105	...	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division and Burma Division—	73,068	2,86,172	-2,13,101	...	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division	16,824	33,428	-17,614	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and Supply—	32,708	15,094	+17,614	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division	1,48,715	24,09,826	-22,60,111	...	...	...	...	...	...	...	...	...	...	+678
6th (Poona) Division and Field Controller, Lahore—	24,21,158	1,60,369	+22,60,769	...	...	...	...	...	...	...	...	...	...	+678
6th (Poona) Division	7,40,199	1,29,627	+6,10,572	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and Royal Air Force—	86,339	6,97,011	-6,10,572	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division	406	1,06,749	-1,06,343	...	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division and Central War Accounts—	1,07,218	889	+1,08,344	...	...	...	...	...	...	...	...	...	...	+1
6th (Poona) Division	46,32,662	3,68,24,161	-3,19,61,599	...	...	...	...	...	...	...	...	...	...	-1769
6th (Poona) Division and Non- Military Pay and Pension Ac- counts—	3,67,70,100	48,10,270	+3,19,61,830	...	...	...	...	...	...	...	...	...	...	-1769
6th (Poona) Division	25,688	20,118	-4,030	...	...	...	...	...	...	...	...	...	...	...
6th (Poona) Division and Pension, etc.	29,192	25,162	+4,030	...	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 102—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

	Credite.	Debite.	India General.	Madræs.	Bombay.	Bengal.	United Pro- vinces of Agra, N.-W. Frontier and Oudh.	Punjab and N.-W. Frontier Provinces.	Burma.	Uttar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>													
Brought forward	Rs. 21,88,26,973	Rs. 21,88,29,081	Rs. —2,058	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. —2,058
8th (Lucknow) Division and Central War Accounts—													
3th (Lucknow) Division	19,68,216	1,21,69,009	—1,02,00,793	...	...	...	...	...	...	...	...	...	} —6,329
Central War Accounts	1,18,10,306	15,16,842	+1,01,94,464	...	...	...	...	...	...	...	...	...
8th (Lucknow) Division and Non- Military, Pay and Pension Accounts—													
8th (Lucknow) Division	1,13,209	17,332	+95,877	...	...	...	...	...	...	...	...	...	} ...
Non-Military Pay and Pension etc.	1,81,418	2,77,295	—95,877	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Burma Division—													
9th (Secunderabad) Division	30,693	27,764	+2,829	...	...	...	...	...	...	...	...	...	} +1
Burma Division	29,162	31,990	—2,828	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Supply—													
9th (Secunderabad) Division	8,42,622	7,55,469	—4,12,847	...	...	...	...	...	...	...	...	...	} —1
Supply	7,60,979	8,48,133	+4,12,846	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Field Controller Lahore—													
9th (Secunderabad) Division	6,62,718	3,02,662	+360,156	...	...	...	...	...	...	...	...	...	} —1
Field Controller Lahore	3,33,370	6,93,627	—3,60,157	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Royal Air Force—													
9th (Secunderabad) Division	8,76,564	3,76,396	—3,76,396	...	...	...	...	...	...	...	...	...	} +1
Royal Air Force	...	167	+376,397	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Central War Accounts—													
9th (Secunderabad) Division	4,49,808	1,14,86,180	—1,10,36,377	...	...	...	...	...	...	...	...	...	} +1
Central War Accounts	1,14,98,718	4,57,335	+1,10,36,378	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division and Non-Military, Pay and Pension Accounts—													
9th (Secunderabad) Division	13,001	8,534	+4,467	...	...	...	...	...	...	...	...	...	} —1
Non-Military and Pension Accounts	8,345	13,002	—4,468	

Burma Division and Supply Accounts—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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No. 102.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*contd.*

ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>	Credits. Rs.	Debits. Rs.	India, General. Rs.	Madras. Rs.	Bombay. Rs.	Bengal. Rs.	United Pro- vinces of Agra N.W. Pro- and Oudh. Rs.	Punjab and N.W. Fron- tier Pro- vince. Rs.	Burma. Rs.	Bihar and Orissa. Rs.	Central Provinces and Berar. Rs.	Assam. Rs.	Total. Rs.
Brought forward	36,74,96,862	36,76,03,936	—10,001	...	...	...	...	...	...	...	...	...	—10,004
Field Controller, Lahore, and Non- Military Pay and Pension Accounts—	41,744	14,38,760	—13,97,016	...	...	...	...	...	...	...	...	...	...
Field Controller, Lahore	14,20,041	28,036	+13,97,016	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Royal Air Force and Central War Accounts—	40,03,148	3,04,879	+37,88,269	...	...	...	...	...	...	...	...	...	...
Royal Air Force	3,04,917	40,93,186	—37,88,269	...	...	...	...	...	...	...	...	...	...
Central War Accounts . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Royal Air Force and Non-Military Pay and Pension Accounts—	933	...	+333	...	...	...	...	...	...	...	...	...	+1
Royal Air Force . . . . .	...	332	—332	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Central War Accounts and Non- Military Pay and Pension Accounts—	2,18,63,903	2,16,051	+2,16,38,851	...	...	...	...	...	...	...	...	...	...
Central War Accounts	2,13,677	2,18,62,128	—2,16,38,851	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY	39,61,24,617	50,61,34,620	—10,003	...	...	...	...	...	...	...	...	...	—10,003
Transfers between Indian Postal and Telegraph and Indo-European Telegraph Department	10,92,672	11,00,853	—8,181	...	...	...	...	...	...	...	...	...	—8,181
Transfers between Railway Depart- ments—	42,82,44,190	42,77,62,714	—45,81,491	...	...	...	...	...	...	...	...	...	...
Railway Revenue	34,19,71,871	34,04,32,817	+33,13,001	...	...	...	...	...	...	...	...	...	...
Railway Capital . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Total TRANSFERS BETWEEN RAIL- WAY DEPARTMENTS	76,82,16,561	76,82,16,561	—12,68,677	...	...	...	...	...	+12,68,684	...	...	+60,413	...

IN INDIA AND IN ENGLAND, FOR THE YEAR ENDED 31ST MARCH 1921—*contd.*

No. of Account.	No. of Page.	India.	England. Sterling converted into Rupees at Rs. 10 = 1.	TOTAL.		
					Rs.	Rs.
	90	311	20,71,285	...	20,71,285	0
Loans and Advances by Imperial Government						
Net						
Loans and Advances by Provincial Governments.						
Net						
Loans and Advances by Provincial Governments—						
Provincial—						
Loans and Advances out of proceeds of the Bombay Development Loan.						
91	359	5,79,50,000	...	...	5,79,50,000	0
Loans to Local Boards for Railway Construction.						
Net						
91A	360	...	...	...	...	0
Remittances—						
Inland Money Orders						
Other Departmental Accounts						
Net Payments into Civil Treasuries by—						
Posts and Telegraphs.						
Railways						
Net Issues from Civil Treasuries to—						
Marine						
Military Works						
Military						
Remittance Account between England and India						
92	365	2,76,01,849 4,96,36,405 71,67,69,546 1,31,33,40,776 34,50,27,627	1,97,69,110 12,12,42,781	...	...	...
Total					3,20,10,97,908	21,50,27,627
Net					3,44,01,25,535	...
Sterling Bills on London paid					31,77,70,000	31,77,70,000
93	366	...	...	...	...	...
Total Disbursements					8,59,59,31,184	3,34,44,53,003
Closing Balance					13,83,56,901	7,20,98,319
94	367	...	...	...	...	...
GRAND TOTAL					8,73,42,88,086	2,41,65,51,522
					12,16,08,39,407	...

Bengal and Posts and Telegraphs— Civil Accounts	8,32,90,868	7,28,75,166
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Punjab and N.-W. F. Province and Marine—	Civil Accounts . . .	Marine Accounts . . .
Burma and Marine—	Civil Accounts . . .	Marine Accounts . . .
Bihar and Orissa and Marine—	Civil Accounts . . .	Marine Accounts . . .
Central Provinces and Berar and Marine—	Civil Accounts . . .	Marine Accounts . . .
Assam and Marine—	Civil Accounts . . .	Marine Accounts . . .
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE.	(Civil Accounts.)	(Marine Accounts.)
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Bihar, Orissa and 3rd Lahore Division— Civil Accounts . . . Military Accounts . . .	1,188 6,183	8,689 89	
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No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1921.—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—<i>contd.</i>													
Brought forward { Civil Accounts Military Accounts Net	1,43,92,630 24,16,83,498 ...	23,87,95,691 1,73,62,464 ...	-4,62,09,289 +22,43,21,034 +17,81,11,746	-2,34,604 ... -2,34,604	-3,01,11,027 ... -3,01,11,027	-97,788 ... -97,788	-9,67,246 ... -9,67,246	-14,65,65,295 ... -14,65,65,295	-36,605 ... -36,605	-11,419 ... -11,419	-88,682 ... -88,682	-11,107 ... -11,107	-22,43,33,051 +22,43,21,034 -12,027
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	200	2,336	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	2,386	200	+2,186	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	9,648	3,19,017	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	3,20,537	10,979	+3,03,558	...	...	...	...	...	...	...	...	...	+189
Assam and Military, 4th Quetta Division—													
Civil Accounts	971	4,837	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	9,979	5,923	+4,051	...	...	...	...	...	...	...	...	...	+185
India and Military, 5th Mhow Division—													
Civil Accounts	15,71,408	1,27,53,208	-1,11,81,800	...	...	...	...	...	...	...	...	...	...
Military Accounts	1,23,70,846	12,09,848	+1,11,60,998	...	...	...	...	...	...	...	...	...	-80,802
Madras and Military, 5th Mhow Division—													
Civil Accounts	16,249	1,51,275	...	-1,35,026	...	...	...	...	...	...	...	...	...
Military Accounts	1,62,435	27,701	+1,34,734	...	...	...	...	...	...	...	...	...	-292
Bombay and Military, 5th Mhow Division—													
Civil Accounts	2,43,048	62,95,935	...	...	-60,52,887	...	...	...	...	...	...	...	...
Military Accounts	68,65,368	8,18,941	+60,36,427	...	...	...	...	...	...	...	...	...	-16,460
Bengal and Military, 5th Mhow Division—													
Civil Accounts	1,243	10,147	...	...	...	-8,904	...	...	...	...	...	...	...
Military Accounts	11,099	2,196	+8,903	...	...	...	...	...	...	...	...	...	-1
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	8,17,945	54,92,344	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	54,83,702	3,26,292	+51,57,410	...	...	...	-51,74,999	...	...	...	...	...	-16,989

Division	Civil Accounts	Military Accounts	Net
Punjab and North-West Frontier Division—	29,993	6,36,085	6,66,078
Civil Accounts	6,40,473	15,018	6,55,455
Military Accounts			
Burma and Military, 5th Mhow Division—	5,560	33,394	38,954
Civil Accounts	33,233	5,409	38,642
Military Accounts			
Bihar and Orissa and Military, 5th Mhow Division—	373	7,445	7,818
Civil Accounts	3,834	512	4,346
Military Accounts			
Central Provinces and Berar and Military, 5th Mhow Division—	10,41,949	1,10,01,989	21,43,938
Civil Accounts	1,19,36,181	12,55,735	13,15,916
Military Accounts			
Assam and Military, 5th Mhow Division—	1,543	1,379	2,922
Civil Accounts	1,857	1,922	3,779
Military Accounts			
India and Military, 6th Poona Division—	6,44,492	8,92,913	15,37,405
Civil Accounts	8,80,120	6,37,308	15,17,428
Military Accounts			
Madras and Military, 6th Poona Division—	25,175	9,07,570	9,32,745
Civil Accounts	9,09,804	29,785	9,39,589
Military Accounts			
Bombay and Military, 6th Poona Division—	1,00,35,698	8,49,36,001	18,54,91,699
Civil Accounts	7,21,00,692	41,23,762	7,62,24,454
Military Accounts			
Bengal and Military, 6th Poona Division—	5,270	28,901	34,171
Civil Accounts	61,827	30,165	91,992
Military Accounts			
United Provinces of Agra and Oudh and Military, 6th Poona Division—	53,337	4,40,473	4,93,810
Civil Accounts	4,07,478	17,347	4,24,825
Military Accounts			
Carried over	3,18,96,718	30,33,00,530	32,51,97,248
	3,30,10,925	2,58,11,950	5,88,22,875

Bihar and Orissa and Military, Burma Division— Civil Accounts Military Accounts	40	40
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Bombay and Military Central War Accounts—	1,74,97,437	15,66,32,088	—13,91,34,601
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No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1921—*conold.*

ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY— <i>conold.</i>	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab and N.W. Fron- tier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts Military Accounts	31,61,23,610 1,03,85,89,712	99,40,02,050 32,24,87,050	-3,23,38,314 +71,61,02,632	-3,02,39,304 ...	-23,94,21,624 ...	-57,34,848 ...	-10,92,89,679 ...	-21,52,38,454 ...	-1,48,80,469 ...	-24,27,303 ...	-1,35,47,167 ...	-7,21,278 ...	Rs. -88,38,38,440 +71,61,02,632
Account between—													
India and Military Field Controller, Lahore—													
Civil Accounts	79,545	8,39,592	-7,00,047	...	...	...	...	...	...	...	...	...	...
Military Accounts	9,69,233	8,88,345	+80,878	...	...	...	...	...	...	...	...	...	...
Madras and Military Field Controller, Lahore—													
Civil Accounts	1,21,667	2,84,571	...	-1,63,001	...	...	...	...	...	...	...	...	...
Military Accounts	1,73,542	7,458	+1,66,084	...	...	...	...	...	...	...	...	...	...
Bombay and Military Field Controller, Lahore—													
Civil Accounts	3,73,709	34,17,538	...	...	-30,43,829	...	...	...	...	...	...	...	...
Military Accounts	31,38,841	87,288	+30,61,553	...	...	...	...	...	...	...	...	...	...
Bengal and Military Field Controller, Lahore—													
Civil Accounts	1,179	23,782	...	...	...	-22,603	...	...	...	...	...	...	...
Military Accounts	40,130	17,527	+22,603	...	...	...	...	...	...	...	...	...	...
United Provinces and Agra and Oudh and Military Field Controller, Lahore—													
Civil Accounts	61,782	6,19,699	...	...	...	...	-5,57,917	...	...	...	...	...	...
Military Accounts	6,15,371	40,312	+5,66,059	...	...	...	...	...	...	...	...	...	...
Punjab and North-West Frontier and Military Field Controller, Lahore—													
Civil Accounts	9,43,388	2,83,73,964	...	...	...	...	...	-2,74,30,636	...	...	...	...	...
Military Accounts	2,91,97,033	1,17,066	+2,80,79,977	...	...	...	...	...	...	...	...	...	...
Burma and Military Field Controller, Lahore—													
Civil Accounts	6,498	42,910	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	44,494	2,928	+41,566	...	...	...	...	...	-36,442	...	...	...	...
Bihar and Orissa and Field Controller, Lahore—													
Civil Accounts	3,340	15,946	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	12,708	1,103	+12,605	...	...	...	...	...	...	-12,605	...	...	...
Central Provinces and Berar and Field Controller, Lahore—													
Civil Accounts	1,09,039	1,62,625	...	...	...	...	...	...	...	...	...	...	...
Military Accounts	44,818	1,221	+43,597	...	...	...	...	...	...	...	-43,596	...	+1

	1,087	52,299	613	1,087	52,299	613	1,087	52,299	613	1,087	52,299	613
Posts and Telegraphs	1,087			1,087			1,087			1,087		
Marine		52,299			52,299			52,299			52,299	
Military Works Services			613			613			613			613
TOTAL	35,400,333			35,400,333			35,400,333			35,400,333		
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Compensation to Wool from Producers	3,719			3,719			3,719			3,719		
Hire of Transports, Canal Dues, Coal, etc.	1,094			1,094			1,094			1,094		
Purchase of Ford cars	149,260			149,260			149,260			149,260		
Allotments of pay of British and Indian Services	29			29			29			29		
Recoveries from British soldiers for purchase of Exchequer Bonds or War savings certificates												
Family and Miscellaneous Remittances made by means of Rolls, etc.	17,870			17,870			17,870			17,870		
Family Remittances—Indo-European Telegraph Department	10,242			10,242			10,242			10,242		
Payment to the Bank of England against Gold received in India	2,090			2,090			2,090			2,090		
Surplus Revenue of Occupied Territories in Mesopotamia	1,755,243			1,755,243			1,755,243			1,755,243		
Payment to the Imperial Bank of Persia on account of Krn Credits	32,933			32,933			32,933			32,933		
East Indian Railway Company, share of surplus profit	21,784			21,784			21,784			21,784		
Rohilkund and Kumaon Railway Company, special interest on joint Debenture Stock	163,957			163,957			163,957			163,957		
Stores supplied for Ordnance Factories	261,847			261,847			261,847			261,847		
Stores supplied for War purposes	2,224			2,224			2,224			2,224		
Extension of Ordnance Factories	33			33			33			33		
Enemy's ships employed by the Indian Government	53,396			53,396			53,396			53,396		
Nickel, &c., supplied for coinage purposes	11,038			11,038			11,038			11,038		
Purchase of Silver												
Purchase of Java Quinine												
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States—												
Civil	424			424			424			424		
Railways	290,131			290,131			290,131			290,131		
Bills drawn by the Mission to the Court of Persia	2,029			2,029			2,029			2,029		
Subscription to the Prince of Wales' Relief Fund												
Expeditionary Forces—Purchase of mules												
Liquidation of Hostile firms												
Purchase of Java molasses	8,217,314			8,217,314			8,217,314			8,217,314		
Purchase of Gold	39,047			39,047			39,047			39,047		
Aviation Stores	199			199			199			199		
Recoveries on account of allotments paid in India												
Carried over	11,085,963			11,085,963			11,085,963			11,085,963		

No. 103—ACCOUNT OF RECEIPTS AND DISBURSEMENTS ON REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA for the Year ended 31st March 1921—*contd.*

Receipts— <i>contd.</i>	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	35,400,333	241	131,297	8,158	...	23	1,381	13,514	...	38	35,555,495
Transfer from Paper Currency Reserve to Home Treasury	11,055,963	55,235	233,613	162,687	17,028	15,301	40,666	8,108	3,082	1,892	11,618,375
Balances	5,039	...	...	...	...	...	...	...	...	...	5,039
Stores supplied for Mesopotamian Railway	1	...	...	...	...	...	...	...	...	...	1
Miscellaneous charges on Stores (War)	505	...	...	...	...	...	...	...	...	...	505
Pay and Pensions paid in England, chargeable to Indian Stores, Local Funds, etc.—											
Civil	339	5,346	103	1,061	...	...	556	360	7	...	7,792
Exchange of Indian currency notes and coins	444	...	...	...	...	...	...	...	...	...	444
National Health Insurance in respect of soldiers in India	33,303	2	...	...	...	...	...	...	1	...	33,806
General Provident Fund	1,636	...	691	...	1,705	1,065	175	350	...	636	7,168
Miscellaneous Provident Fund	...	...	...	...	10	...	...	...	...	...	10
Sale of opium	1,128	...	...	1,712	...	...	...	...	...	...	1,712
Stores supplied in connection with Munitions	2,368	...	...	...	...	...	...	...	...	...	2,368
Purchase of "Enfalty"	...	...	...	...	...	...	...	...	...	...	...
Stores supplied by the War Office on direct demand from India	248,937	...	...	...	...	...	...	...	...	...	248,937
Indian Civil Service Provident Fund	...	2	27	18	...	...	...	...	...	...	303
Sale of Burma Rice	...	...	...	...	4	...	220,000	...	...	...	220,000
Miscellaneous receipts—											
Civil	39,671	4,372	7,238	8,738	2,300	1,776	502	85	777	1	65,550
Military	567,000	...	...	...	...	...	...	...	...	...	567,900
Military Works Services	744	...	...	...	...	...	...	...	...	...	744
Marine	177,690	...	...	...	...	...	...	...	...	...	177,689
Railways	2,803	...	...	...	...	...	...	...	...	...	2,803
Posts and Telegraphs	2,490	...	...	...	...	...	...	...	...	...	2,490
TOTAL	12,127,045	61,957	201,924	164,116	21,137	19,042	261,799	8,003	3,807	2,529	12,965,319
TOTAL INDIA	47,527,373	65,193	423,221	172,274	21,137	19,063	263,680	22,417	3,867	2,567	48,520,501

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Repayments by His Majesty's Treasury and other Public Departments in respect of—

Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Stations

Pensions paid in India to Out-pensioners of Chelsea Hospital

Remittances paid in India on behalf of officers and men of the Asiatic Artillery at Hongkong and Singapore

Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies

Moiety of expenditure in connection with Persian Gulf Radio Offices

Receipts from the Admiralty for tank-ships from India

Moiety of expenditure incurred in India in connection with Lighting and Buoying the Persian Gulf

Expenditure in India in connection with Expeditionary Forces and other War Services

Expenditure in India in connection with Admiralty Transports

Additional Troops lent for service at Hongkong in 1912

Allotments paid in England by the War Office on behalf of British soldiers including (Territorial) on the Indian Establishment

Wool purchased in Mesopotamia for the Ministry of Munitions

Flour supplied from India to the Royal Commission on wheat supplies

£

503,250

66,150

27,198

2,737

8,388

48,196

1,501

51,667,522

1,408,161

29,971

55,253

50,000

Miscellaneous Payments—

Civil	80,947	3,162	15,323	58	490	339	7,813	...	...	14	108,146
Military Works Services	2,915	...	...	...	...	...	...	...	...	...	2,915
Military	1,103,937	...	...	...	...	...	...	...	...	...	1,103,937
Marine	24,280	...	...	...	...	...	...	...	...	...	24,280
Posts and Telegraphs	607	...	...	...	...	...	...	...	...	...	607
Railways	5,851	...	...	...	...	...	...	...	...	...	5,851
Total	89,187,049	18,131	331,220	1,235,179	490	339	136,767	...	...	14	90,959,196
Expeditionary Forces—purchase of mules	1,895	...	...	...	...	...	...	...	...	...	1,895
Remittances by Administrators General	...	18	...	...	...	...	...	...	...	...	326
Rupces sent from India to East Africa	...	...	6,821	...	...	...	...	...	...	...	6,821
Family and Miscellaneous Remittances made by means of Rolls	606	...	...	...	...	...	...	...	...	...	606
Charges in connection with the administered territory in Mesopotamia	1,978	...	...	...	...	...	...	...	...	...	1,978
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	2,502
Sale of Opium	...	...	...	2,501	1	...	...	...	...	...	3,267
Egyptian Notes and Coins returned to Finance Ministry, Egypt	...	...	26,017	...	...	...	...	...	...	...	26,017
Purchase of Silver under the Pittman's Act	230	...	...	...	...	...	...	...	...	...	230
Advances to Treasury Chest Officer, Colombo.	27,500	...	...	...	...	...	...	...	...	...	27,500
Purchase of Gold	1,275,686	...	...	...	...	...	...	...	...	...	1,275,686
Sale of Burma Rice	...	...	...	...	...	...	2,000,000	...	...	...	2,000,000
Marine	2	...	...	...	...	...	...	...	...	...	2
Civil	985	405	392	466	500	833	638	315	321	115	5,729
Military	408	...	...	...	...	...	...	...	...	...	408
Railways	628	...	...	...	...	...	...	...	...	...	628
Posts and Telegraphs	25	...	...	...	...	...	...	...	...	...	25
Enemy's ships employed by the Indian Government	507	...	...	...	...	...	...	...	...	...	507
Paper Currency Reserve—gold withdrawn in England	...	...	82,391	...	...	...	...	...	...	...	82,391
Transfer from Paper Currency Reserve to Home Treasury	...	...	...	...	...	...	...	...	...	...	...
Balances	36,506,567	...	...	...	...	...	...	...	...	...	36,506,567
National Health Insurance contributions	3	...	...	...	...	...	...	...	...	...	3
Liquidation of Hostile Firms in India	...	...	...	11,774	...	...	...	...	...	...	11,774
Funds provided in India for the purchase of tea in Ceylon	...	12,083	...	...	...	...	...	...	...	...	12,083
Extension of Ordnance Factories	353	...	...	...	...	...	...	...	...	...	353
Recoveries on account of a lotments paid in India	4,903	...	...	...	...	...	...	...	...	...	4,903
Carried over	37,822,276	12,566	115,221	18,316	591	833	2,000,638	315	321	115	33,971,192

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—

GENERAL PROVIDENT FUND—

[illegible]

ENGLAND:

HIS MAJESTY'S INDIAN GOVERNMENTS IN LONDON—

Remittances by the Administrators General and Official Trustees in India	•
Enemy ships employed under the control of the Director of the Royal Indian Marine	•
Subscriptions to the General Provident Fund	•
Indian Civil Service Provident Fund	•
Ditto	•
Miscellaneous	•

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

Government of India.

Account of District Local Funds

FOR

1920-21.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North- West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Ondh.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—												
Capitation Tax or house-tax	8,828	...	6,57,117	...	39,279	...	...	...	21,553	...	...	7,26,277
Rent of fisheries . . . . .	...	...	2,16,688	1,56,203	4,088	...	...	...	115	...	...	3,77,094
Revenue due to canals . . . . .	...	...	...	...	...	4,128	...	...	...	...	...	4,128
Miscellaneous . . . . .	...	...	19,544	2,55,393	294	33,135	17,610	4,880	...	...	65,470	3,96,326
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes	86,353	1,95,179	62,36,632	21,35,009	70,95,903	71,11,851	43,64,417	26,79,940	59,59,426	8,62,161	8,70,638	3,75,97,514
Miscellaneous . . . . .	...	2,752	10,77,443	2,45,153	1,351	...	33,783	...	3,22,463	...	...	16,82,930
Interest—												
Interest on securities of District Funds—												
For Educational purposes . . . . .	...	...	7,398	8,644	3,259	14,265	603	...	8,939	575	...	43,633
For Medical purposes . . . . .	...	...	5,467	5,730	5,643	28,855	1,583	...	1,309	...	...	48,547
For general purposes . . . . .	...	...	...	...	...	...	...	...	...	9,196	...	9,196
Interest on arrear Revenues . . . . .	...	...	19,189	11,804	43,267	...	...	...	67,760	...	...	1,42,020
Other items	300	9,523	6,15,705	5,102	183	2,79,019	90,754	8,718	20,679	...	1,540	10,40,521
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures . . . . .	...	728	67,234	28	3,511	...	270	...	20,079	67	12	92,82
Police—												
Receipts under Cattle Trespass Act	22,359	3,898	...	2,53,503	3,14,278	8,69,908	1,81,079	...	1,85,857	5,22,824	1,47,791	25,01,49
Other items . . . . .	...	...	...	5,534	3,893	5,146	7,589	4,09,573	6,885	4,28,811	3,475	8,70,94
Education—												
Fees from Schools, general training, and special	13,765	6,877	6,41,270	1,87,097	44,989	3,83,319	4,54,433	...	30,504	15,59,702	11,803	33,33,76
Contributions	63,992	4,74,349	35,11,430	59,43,449	16,31,963	45,22,729	22,58,737	4,94,185	11,25,900	...	4,43,068	2,04,74,5
Income from Endowments	216	...	5,384	52	787	1,674	2,633	...	...	...	...	10,74
Miscellaneous—												
Salv of books . . . . .	...	...	...	2,843	...	2,817	21	...	...	...	...	5,61
Examination Fees . . . . .	...	...	...	1,127	20	...	8,653	...	172	...	774	10,74
Other Receipts	349	1,209	11,164	29,514	33,098	19,437	...	18,740	4,710	1,15,710	2,037	2,35,7
Medical—												
Hospital Receipts	2,208	...	2,366	7,594	352	19,976	13,794	...	393	...	...	46,6
Medicines sold by Civil Surgeon	529	...	2,653	358	...	4,070	1,619	...	198	...	...	9,3
Income from Endowments	2,507	...	4,635	2,629	6,935	14,917	3,370	...	1,021	...	...	36,9
Contributions	12,622	31,697	1,69,689	1,51,378	1,54,761	4,20,754	1,73,465	21,623	2,77,795	36,871	86,593	15,36,5
Miscellaneous—												
Other receipts	516	322	27,335	7,524	24,552	14,510	5,037	17,526	2,462	4,603	5,253	1,09,7
Sanitary fees and fines . . . . .	...	...	33,418	869	12,989	2,876	4,524	670	3,614	...	28	58,1
Minor Departments—												
Botanical and other public garden receipts . . . . .	...	2,176	...	6,206	53	5,887	47,643	...	1,471	6,744	...	70,1
Veterinary receipts	923	1,037	6,101	18,637	1,944	14,965	29,759	...	9,268	13,236	4,342	1,00,21
Receipts on account of Ex- perimental Cultivation . . . . .	...	...	...	2,259	206	452	11,106	3,639	...	2,597	1,000	21,21
Public Exhibition and Fairs	9,701	311	...	4,351	9,529	1,23,957	2,52,767	...	28	2,396	...	4,03,21
Contributions . . . . .	...	...	13,878	62,068	...	5,469	...	96,509	16,664	...	...	1,94,51
Miscellaneous	2,330	3,514	262	4,727	5,292	27,664	56,251	2,888	...	1,307	1,760	1,05,91
Carried over	2,26,995	7,33,692	1,33,50,992	95,14,535	94,42,413	1,39,31,780	80,21,505	37,58,891	80,99,362	35,66,802	16,50,889	7,22,97,

FUNDS for the Year ended 31st March 1921.

Disbursements	India General.	North- West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Refund—</i>												
Land Revenue . . . .	...	...	4,876	11,165	...	552	2,696	512	...	...	2,258	22,059
Local Rates	8	...	1,442	14,672	345	193	26	5,484	1	1,563	1,445	25,179
<i>Land Revenue—</i>												
Charges of District Admini- stration . . . .	...	...	...	3,072	...	654	...	57,745	...	...	...	61,471
Miscellaneous . . . .	...	...	...	161	474	707	3,818	...	...	...	5,319	10,479
<i>Local Rates—</i>												
Interest—												
Interest on Loans . . .	...	...	22,663	2,456	1,23,706	8,928	...	...	13,756	...	2,294	1,73,803
Other items . . . .	...	...	24	600	...	...	6,631	...	...	...	354	7,609
<i>General Administration—</i>												
General Establishment of Local Funds	7,838	24,761	9,43,149	3,17,672	4,14,013	6,12,685	3,50,715	...	3,23,484	2,69,323	76,376	33,40,019
<i>Law and Justice—</i>												
Travelling allowance . .	...	...	...	...	2,831	...	...	...	...	...	...	2,831
Fees to pleaders . . . .	...	...	...	...	7,764	...	...	...	...	...	195	7,899
Miscellaneous . . . .	...	...	...	...	...	...	...	...	...	...	120	120
<i>Police—</i>												
Cattle-pound charges . .	5,316	575	...	14,229	16,510	2,77,592	89,707	32,372	15,403	3,60,641	12,170	8,24,515
Other charges . . . .	...	...	...	...	...	...	...	2,927	...	...	...	2,927
Refunds	214	...	...	259	730	22,035	6,489	7,607	478	2,628	3,036	43,476
<i>Ports and Pilotage—</i>												
Subsidies to Steam Boat Companies . . . .	...	...	...	...	11,406	...	...	...	...	...	...	11,406
<i>Education—</i>												
Grants to Universities . .	...	...	...	...	...	1,050	...	...	...	...	...	1,050
Inspection	226	13,251	...	...	59,391	17,057	1,19,864	...	484	11,006	...	2,21,279
<i>Schools, General—</i>												
High Schools	10,585	...	...	...	...	98	1,66,994	...	...	...	...	1,77,677
Secondary „	21,452	1,62,764	10,80,281	21,095	76,516	8,56,162	15,40,331	...	1,65,128	3,53,920	1,00,168	43,82,817
Primary „	79,116	2,79,482	45,23,907	65,59,363	4,13,826	43,85,829	21,89,017	1,19,763	2,21,059	16,95,100	6,81,132	2,12,17,593
<i>School, Special—</i>												
Training Schools . . . .	...	...	31,708	1,792	16,491	6,24,794	8,014	...	926	...	2,592	6,86,317
Technical „ . . . .	...	1,036	18,101	34,045	53,907	5,347	50,848	...	336	...	2,855	1,65,976
Grants-in-aid	4,551	7,211	...	92,595	20,00,627	2,47,214	2,16,143	11,28,637	12,88,365	12,861	23,583	51,11,787
Scholarships	4,868	15,441	1,20,329	1,85,311	49,840	1,19,997	1,11,925	...	56,911	8,425	24,446	6,97,403
Miscellaneous	57	22,695	4,599	85,781	82,191	10,169	36,953	48	91,034	6,987	15,768	3,58,282
Refunds . . . .	...	...	25,069	12,764	...	1,064	191	...	263	2,815	1	12,167
Contributions . . . .	...	...	28,047	11,469	3,367	4,673	...	...	1,030	...	...	48,586
<i>Medical—</i>												
Medical Establishment . .	634	...	72,245	52,947	21,423	1,71,409	7,168	...	36,999	...	40,808	4,03,684
Hospitals and Dispensaries .	33,332	69,709	16,42,927	2,89,417	8,03,409	11,01,005	8,99,390	2,73,084	6,07,632	1,32,607	2,43,039	60,95,541
<i>Sanitation and Vaccination—</i>												
Vaccine Establishment charges	2,313	16,785	2,20,517	2,61,013	77,906	2,19,432	1,19,127	1,37,037	13,287	1,19,528	33,356	12,19,700
Sanitation charges	5,101	4,489	5,56,940	41,873	1,69,516	1,17,980	25,077	27,117	1,72,710	20,460	9,174	11,58,846
Medical Schools . . . .	...	...	...	2,215	4,005	...	1,745	...	2,040	...	1,553	11,558
Plague and Epidemic charges	2,260	...	12,257	14,353	69,431	21,239	41,337	9,575	6,184	3,496	...	1,80,132
Other charges	1,786	...	55,341	26,089	9,748	18,837	...	3,875	20,172	13,961	16,537	1,66,345
Refunds . . . .	...	...	33,735	13,793	343	12,037	...	104	...	...	924	60,941
Contributions . . . .	...	...	92,315	1,63,782	21,591	1,45,948	...	...	80,812	...	...	5,04,448
Pasteur Institute, Shillong .	...	...	...	...	...	...	...	...	...	...	250	250
Leper Asylum, Sylhet . .	...	...	...	...	...	...	...	...	...	...	314	314
<i>Minor Departments—</i>												
Public Exhibitions and Fairs	3,301	4,930	60	10,801	11,755	1,11,426	98,916	...	9,185	4,474	...	2,54,848
Veterinary and Stallion charges	6,627	55,594	77,148	1,31,919	1,56,453	2,20,222	4,11,472	1,77,168	1,48,497	76,278	62,173	15,23,556
Experimental cultivation .	...	...	...	7,279	28,228	251	54,159	39,023	1,231	1,894	...	1,32,035
Botanical and other public gardens . . . .	...	5,143	...	17,977	...	13,578	1,29,696	...	...	5,480	...	1,71,874
Provincial Statistics . . .	...	...	...	2,176	21,698	...	327	...	...	...	942	25,143
Miscellaneous	4,973	...	1,474	3,253	...	23,318	5,328	2,050	3,969	2,203	2,566	49,104
Contributions . . . .	...	...	5,230	6,239	...	43,982	...	...	5,926	...	...	60,377
Industries . . . .	...	...	...	...	...	...	...	...	...	...	377	377
Carried over	1,94,557	6,83,866	95,73,794	84,12,655	61,97,787	94,17,377	66,95,594	21,19,966	33,57,272	31,19,650	13,75,569	5,01,48,087

ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Pro- vinces and Bihar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,26,905	7,53,662	1,33,60,000	95,14,535	94,42,413	1,30,31,750	50,21,605	37,68,801	80,00,362	35,66,802	16,50,889	7,22,97,826
<i>Superannuations and Pen- sions—</i> Contributions for pensions and gratnities.	...	...	...	...	...	...	3,787	...	140	...	...	3,927
<i>Stationery and Printing—</i> Press Receipts	1	...	...	...	2,596	...	332	197	4,054	...	50	7,230
<i>Miscellaneous—</i> Sale of old Stores and Materials	38	24	7,820	2,009	147	649	1,160	375	273	198	...	12,953
Sale of Nazul (Escheated buildings and lands)	46	...	...	167	...	78	381	...	5,719	105	...	6,490
Rents	381	...	8,31,771	1,188	737	18,537	10,270	7,51,569	1,433	14,016	...	16,43,011
Rates and Taxes	...	...	...	...	...	...	...	...	...	2,16,156	...	2,16,156
Contributions	13,746	27,333	1,06,086	65,740	2,70,796	18,892	8,83,163	1,76,930	3,52,070	11,577	2,00,216	21,30,478
Miscellaneous Receipts	6,703	3,143	7,53,610	69,796	35,311	1,51,226	1,30,643	34,834	22,860	76,781	4,975	13,09,682
<i>Railways—</i> Net Receipts	...	...	9,61,407	...	1,16,287	...	...	...	5,872	...	...	10,83,666
<i>Minor Works—</i> Local Canal Receipts	1,810	8,228	...	...	24,264	...	67,075	...	...	...	...	1,01,377
<i>Civil Works—</i> Rent of Buildings and Lands (other than Nazul).	12	534	30,102	10,920	17,553	4,630	74,082	2,107	35,104	4,159	861	1,89,548
Sale of buildings and lands (other than Nazul).	49	...	52,072	20,735	452	8,051	68,421	97	3,007	7,228	...	1,60,112
Sale of Stores and Materials	17	133	16,778	4,531	7,526	20,613	4,161	3,040	11,231	6,106	2,012	77,098
Canal and Ferry Receipts	3,044	6,189	8,27,737	1,32,867	1,44,106	3,81,181	1,82,413	3,18,810	2,48,238	60,586	1,22,207	22,07,410
Tolls on Roads	19,374	...	21,60,212	1,55,096	16,177	1,30,174	1,355	...	5,854	...	...	27,88,272
Contributions	53,901	61,325	18,30,022	23,22,072	8,04,325	5,01,988	12,34,788	19,00,181	7,31,155	11,21,148	6,00,205	1,15,92,010
Staging Bungalow Fees	2,864	..	16,670	5,362	8,626	25,344	14,766	10,228	16,673	331	178	98,442
Sarni (Rest-house) Fees	63	9,095	2,210	629	...	9,240	10,188	...	646	2,171	96	40,328
Miscellaneous	7,696	9,981	4,42,527	73,401	44,552	1,94,171	5,44,605	11,814	45,596	31,533	2,455	13,98,425
TOTAL REVENUE	3,36,240	8,59,930	2,22,09,636	1,23,89,051	1,12,86,070	1,63,35,060	1,12,73,461	63,72,993	95,83,527	51,40,187	26,14,177	9,73,64,847
<i>Debt, Deposits and Advances—</i> Loans from Government	...	...	1,00,000	10,000	76,000	...	...	...	2,75,000	...	...	4,61,000
Sale-proceeds of Investments	...	...	12,86,219	68,666	...	15,47,108	1,26,000	2,20,310	...	33,000	...	32,71,312
Deposits	1,106	11,063	20,27,894	77,112	2,96,230	59,396	2,57,658	...	3,95,795	3,75,330	51,081	35,52,174
Advances	...	35	23,06,664	1,36,585	4,57,228	1,27,215	9,780	9,846	5,14,559	7,70,364	17,428	17,36,476
TOTAL DEBT, DEPOSITS AND ADVANCES—	1,106	11,098	31,07,049	2,82,363	8,29,458	17,33,719	3,93,438	2,30,165	11,85,354	11,78,703	68,509	90,20,862
TOTAL RECEIPTS	3,37,346	8,71,031	2,53,16,685	1,26,70,414	1,20,65,528	1,70,08,655	1,16,66,902	66,03,158	1,07,73,681	63,27,890	26,82,686	10,64,85,309
Opening Balance	2,45,143	3,62,760	(a) 1,26,24,160	41,04,123	21,10,891	57,73,783	47,62,274	36,89,165	25,82,602	23,12,969	6,71,766	3,94,89,645
GRAND TOTAL	5,82,489	12,33,803	(c) 3,79,41,145	1,67,74,637	1,41,76,419	2,28,43,468	1,64,29,176	1,02,92,323	1,33,06,283	86,40,859	33,54,452	14,89,74,931

(a) Represents the balance of District Board Funds only.

(b) Includes Rs. 81,371 on account of balance of the District Road Committee, Singhbhum, which was converted into a District Board from 1st April 1920.

(c) The transactions of minor union funds have not been shown in this account, as the details for them are not available owing to the revision of account forms by local Government.

UNDS for the Year ended 31st March 1920—continued.

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,94,557	6,83,866	95,73,794	84,12,655	51,97,787	94,17,377	66,95,694	21,19,966	33,57,272	31,19,650	13,75,569	5,01,48,087
<i>Superannuations, etc.—</i>												
Pensions	607	2,236	13,858	19,914	24,471	21,953	1,760	6,510	25,033	22,421	40	1,37,903
Gratuities	...	185	7,279	1,791	...	1,328	2,081	480	48	894	5,233	19,319
Contribution to Provincial	...	...	73,429	46,758	...	10,492	...	...	...	2,01,691	...	3,32,870
Revenues for Pensions	...	...	...	...	59,293	7,615	1,84,946	...	...	...	8,917	3,84,164
Donations to Service Funds	2,221	2,571	1,08,601	...	...	1,27,028	...	...	55,442	...	...	1,82,470
Provident Fund	...	...	...	...	...	...	...	...	...	...	...	...
<i>Stationery and Printing—</i>												
Purchase of Stationery	430	1,434	9,780	1,273	...	...	11,866	...	7,013	2,904	4,267	38,977
District Board Presses	...	...	...	355	11,534	2,295	...	...	33,877	...	...	48,061
Printing at Government	...	...	5,919	6,953	...	...	...	...	...	15,140	...	38,012
Presses	...	...	1,09,671	...	34,082	...	24,566	4,354	33,986	11,294	4,495	2,24,279
Printing at Private Presses	611	1,220	...	398	2,009	...	261	...	86	...	...	2,754
Lithography	...	...	...	...	...	...	...	...	...	...	...	...
<i>Miscellaneous—</i>												
Rewards for destruction of dogs, wild animals, and snakes	146	20	237	...	1,675	...	399	...	...	94	13,348	15,919
Donations for charitable purposes	4	538	1,244	31,272	325	2,042	5,252	...	2,533	1,710	633	45,543
Contributions	1,260	...	1,25,697	29,804	17,757	39,812	4,361	1,82,620	3,729	...	12,984	4,17,964
Petty Establishments	8,191	415	5,09,833	74,396	3,151	7,907	34,741	2,82,797	354	11,219	1,335	9,34,389
Miscellaneous and unforeseen charges	593	1,101	6,34,190	31,382	30,862	74,121	43,468	3,207	33,194	12,134	3,085	8,67,337
Miscellaneous refunds	...	...	4,38,703	27,764	16,054	29,451	1,009	5,086	2,444	5,186	2,784	5,28,487
<i>Famine Relief</i>	...	...	...	...	7,317	...	10,910	...	4,009	87,865	...	1,10,101
<i>Railways—</i>												
Interest on Loans borrowed for Railway purposes	...	...	1,36,612	...	...	...	...	...	...	...	...	1,36,612
Repayment of ditto	...	...	3,65,512	...	...	...	...	...	...	...	...	3,65,512
Construction of Railways charged to Revenue	...	...	-2,42,861	...	...	...	...	...	...	...	...	-2,42,861
Miscellaneous Railway Expenditure	...	...	2,91,427	...	17,000	...	...	...	2,375	...	...	3,13,802
<i>Minor Works—</i>												
Works	...	542	...	...	...	...	13,114	18,146	...	...	...	31,802
Repairs	507	5,893	...	...	...	...	20,813	9,011	...	...	...	36,224
Establishment	766	2,802	...	2,964	1,36,356	...	...	4,815	...	...	...	1,47,643
Tools and Plant	...	...	...	...	...	...	15,168	321	...	...	...	15,439
<i>(Civil) Works—</i>												
(a) Buildings—												
New Works	16,041	59,493	7,91,300	6,16,998	3,76,125	14,92,297	10,50,185	34,998	3,50,282	3,97,185	14,995	51,99,899
Repairs	8,637	48,966	2,45,977	2,39,481	2,27,051	3,92,698	3,56,157	34,118	1,04,199	3,32,908	18,066	20,08,258
(b) Communications—												
New Works	3,303	6,816	20,75,664	6,98,762	11,82,156	4,60,812	6,15,418	8,32,528	19,38,035	4,10,696	3,38,120	84,62,305
Repairs	37,026	87,217	65,78,832	17,04,092	25,93,767	22,33,760	20,60,84	10,41,100	21,58,079	9,51,000	4,23,363	1,98,75,033
(c) Other public improvements—												
New Works	11,095	8,804	5,86,882	2,05,210	6,45,813	1,24,485	37,005	2,40,367	1,68,507	1,19,190	1,55,276	23,02,634
Repairs	2,785	13,866	3,68,216	1,87,465	80,301	12,464	52,981	3,33,610	52,061	72,238	20,134	11,96,121
(d) Establishment	15,405	40,769	10,49,759	5,55,604	7,21,893	5,80,520	7,33,745	4,89,599	9,09,778	3,60,101	89,510	61,46,683
(e) Tools and Plant	663	...	1,98,999	1,17,096	1,54,488	38,992	25,674	34,354	1,27,147	33,092	3,856	7,34,361
(f) Other charges	20,915	9,077	4,84,676	97,865	1,89,407	75,901	2,23,625	83,085	24,466	26,950	4,284	12,40,251
Contribution	...	...	...	77,581	...	83,616	...	...	...	...	...	1,61,197
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	3,25,643	9,87,831	3,51,46,206	1,30,07,833	1,17,30,674	1,52,36,066	1,22,31,036	57,61,077	93,93,949	61,95,562	25,00,284	10,26,07,151
<i>Debt, Deposits, and Advances—</i>												
Repayment of loans from Government	...	...	21,666	26,876	23,161	28,086	...	...	34,49	...	3,351	1,37,539
Repayment of loans from Public	...	...	1,11,470	13,367	3,000	1,45,000	1,00,000	5,450	...	...	...	1,11,470
Investments	...	...	17,70,259	...	...	...	...	...	...	...	...	20,37,076
Deposits	2,226	351	19,72,836	13,118	3,25,411	53,161	1,50,091	...	3,76,944	5,04,888	38,481	34,37,507
Advances	25	...	1,49,488	1,80,227	5,48,537	67,986	12,899	10,257	7,30,939	8,36,643	21,922	25,58,923
TOTAL DEBT, DEPOSITS, AND ADVANCES	2,251	351	40,25,719	2,35,888	9,00,109	2,94,183	2,62,990	15,707	11,42,332	13,41,531	63,764	82,82,515
TOTAL CHARGES	3,27,894	9,88,182	3,91,72,015	1,33,31,421	1,26,30,783	1,53,36,249	1,24,94,026	73,77,784	1,05,36,281	75,37,093	25,64,038	11,08,89,666
CLOSING BALANCE	2,54,595	2,45,621	87,69,130	34,43,116	18,45,636	73,13,219	39,34,250	45,15,539	27,70,002	11,03,766	7,90,414	349,85,288
GRAND TOTAL	5,82,489	12,33,803	3,79,41,145	1,67,74,537	1,44,76,410	2,23,43,468	1,64,20,176	1,02,92,323	1,33,06,283	86,40,859	33,54,452	14,58,74,954

(a) Differs from book balance owing mainly to uncashed cheque.

(b) See foot-note (c) on prepage.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India during the year 1920-21. (Madras.)

Heads.	Sriramangalam-Salem Railway (Salem).	Tanjore District Board Railway.	Bezwada-Masulipatam Railway (Kistna).	Podanur-Pollachi Railway (Coimbatore).	Tenali-Repalli Railway (Guntur).	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts :						
Coaching Traffic Earnings	29,962	3,99,258	4,51,690	1,97,715	1,27,850	17,06,475
Goods ditto	45,852	3,27,630	1,15,700	74,293	12,610	5,75,985
Miscellaneous and Suspense	298	9,507	2,832	423	211	13,271
TOTAL GROSS RECEIPTS	76,112	12,86,295	5,70,222	2,72,431	1,40,671	22,95,731
Working Expenses :						
Maintenance of Way, Works and Stations	9,357	11,061	52,388	4,059	14,244	91,109
Locomotive Expenses	3,806	61,815	1,04,680	610	28,740	2,41,769
Carriage and Wagon Expenses			33,073		9,045	
Traffic Expenses	34,250	7,65,227	31,638	1,22,594	8,684	9,62,388
General Charges, Miscellaneous, and Suspense	— 746	...	34,826	— 4,645	9,623	39,058
TOTAL WORKING EXPENSES	46,667	8,38,103	2,56,600	1,22,618	70,336	13,34,324
Net Receipts	29,445	3,98,192	3,13,622	1,49,813	70,335	9,61,407
Other Expenditure :						
Interest on loans borrowed for Railway purposes	2,854	60,212	35,796	11,250	...	(a) 1,09,612
Repayment of ditto ditto	1,17,583	1,48,277	99,652	...	...	3,65,512
Net gain to the Board	— 90,492	1,89,703	1,78,174	1,38,563	70,335	4,86,283
Capital at charge, 31st March 1920	4,78,344	66,27,301	22,55,146	11,51,771	14,86,939	1,19,99,501
Percentage of net Receipts on Capital outlay (1920-21)	6.15	6.01	13.91	13.01	4.73	8.01
Ditto ditto in 1919-20	6.63	6.39	11.69	11.66	4.05	7.61
Ditto ditto in 1918-19	2.53	6.37	9.31	8.91	3.42	6.65
Ditto ditto in 1917-18	0.79	8.7	9.1	8.2	3.68	7.71
Ditto ditto in 1916-17 . . . . .	...	3.04	9.45	7.82	3.75	7.72
Ditto ditto in 1915-16 . . . . .	...	8.16	10.4	3.08	0.13	7.11

(a) Excludes Rs. 27,000 paid by the District Board of Tinnevely as interest on loan raised for Tinnevely-Tiruchendur Railway under construction.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1920-21. (Madras.)

Details.	Amount.
<i>Surveys.</i>	Rs.
Tanjore District Board—Mayavaram Tranquebar final location Survey	345
Ramnad District Board—Manamadura Sivaganga final location Survey	6,209
<i>Other Items.</i>	
Tanjore District Board—Revenue expenditure on breaches on Tanjore District Board Railway	6,223
Revenue expenditure on Tiruturaipindi Vedaranyam Railway	242
Unspent balance of amount credited by S. D. Ry. Coy. on account of Trichy quarry	—149
Fees paid to Messrs. Parry & Co., Calcutta, for professional services rendered in connection with the Tanjore Torivadi Tram line	6,400
Coimbatore District Board—Refund of the balance of amount spent for the preparation of a revised estimate of Erode Satyamangalam Railway	—80
Tinnevely District Board—Expenditure by District Board Engineer on the maintenance of Teruchendur Railway	2,464
Debit raised in order to give credit to the construction of the Tinnevely Terichendur Railway in respect of the amount of sale-proceeds of the Railway materials	2,72,775
TOTAL	2,94,427

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1920-21. (Madras.)

Heads.	Bezwa- Masuli patam Railway, Kistna.	Podanur- Pollachi Railway, Coimbatore.	Tanjore District Board Railway, Tanjore.	Tenali- Repalli Railway, Guntur.	Tinnevely- Tiru- chendur Railway, Tinnevely.	Sura Mangalam- Salem Railway, Salem.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During the year 1920-21 :							
Outlay charged to Revenue	2,312	12,744	9,964	—1,307	—2,71,084	4,510	—2,42,861
Outlay met from borrowing from the Public . . . . .	...	...	...	...	...	...	...
Outlay met from borrowing from the Government . . . . .	...	...	...	...	...	...	...
TOTAL	2,312	12,744	9,964	—1,307	—2,71,084	4,510	—2,42,861
To end of the year 1920-21 :							
Outlay charged to Revenue	14,35,239	6,51,771	59,10,686	14,86,939	1,55,031	4,26,278	1,00,65,944
Outlay met from borrowing from the Public . . . . .	...	5,00,000	3,600	...	6,00,000	52,066	11,55,666
Outlay met from borrowing from the Government	8,19,907	...	7,13,015	...	...	...	15,32,922
TOTAL	22,55,146	11,51,771	66,27,301	14,86,939	7,55,031	4,78,344	1,27,54,532

No. 4.—CLASSIFIED ABSTRACT OF EXPENDITURE BY PUBLIC WORKS OFFICERS ON ACCOUNT OF DISTRICT AND LOCAL BOARDS ON
CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	3,215	...	...	909	...	...	4,124	...	4,124
Madras	...	...	898	...	...	374	...	40	1,312	...	1,312
Bombay	69	60,177	3,29,301	...	...	70,259	...	12	4,56,318	26,863	4,29,455
United Provinces of Agra and Oudh	...	1,755	1,43,843	...	3,333	1,32,476	...	3,419	2,85,326	...	2,85,326
Punjab	...	6,934	47,189	...	729	2,367	...	...	56,219	83,446	3,073
Burma	...	...	5,305	...	...	17,702	...	...	23,007	...	23,007
Central Provinces and Berar	...	548	3,253	...	...	...	1,836	...	5,637	...	5,637
Assam	...	...	4,834	...	...	2,032	3,402	...	10,268	...	10,268
Total	69	68,414	5,31,838	...	4,562	2,26,119	5,233	3,471	8,43,711	79,899	7,62,712

No. 5.—CLASSIFIED ABSTRACT OF EXPENDITURE BY PUBLIC WORKS OFFICERS ON ACCOUNT OF DISTRICT AND LOCAL BOARDS ON
REPAIRS TO CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contribution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	2,309	...	...	510	...	12	2,881	...	2,881
Madras	...	...	758	...	...	1,095	...	429	2,282	...	2,282
Bombay	...	640	553	...	...	4,000	...	28	6,058	...	6,058
United Provinces of Agra and Oudh	862	705	56,261	62	2,044	6,010	506	5,431	1,25,246	...	1,29,246
Punjab	167	162	983	...	...	16,349	...	...	1,110	...	1,110
Burma	...	...	3,830	...	...	...	...	109	20,187	...	20,187
Central Provinces and Berar	...	...	955	...	...	...	...	109	1,061	...	1,061
Assam	...	...	4,037	...	...	1,356	2,460	...	7,843	...	7,843
Total	1,029	1,497	69,696	62	2,044	87,250	2,956	6,177	1,70,711	...	1,70,711

No. 6.—CLASSIFIED ABSTRACT OF EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

	METALLED ROADS.				UNMETALLED ROADS.				ROADS.					Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "murrum" or similar material but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Rd.		Rd.								
									Rs.	Rs.									
India, General	
Madras	
Bombay	
United Provinces of Agra and Oudh	
Punjab	
Burma	
Central Provinces and Berar	
Assam	
TOTAL	5,23,247	2,42,915	3,87,003	3,38,980	—502	43,513	18,887	21,010	39,821	49,467	8,825	12,475	16,85,671	—1,92,760	15,52,911				

No. 7.—CLASSIFIED ABSTRACT OF EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.				
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		Banked and surfaced with "murrum" or similar material but not drained.		Banked but not surfaced, partially bridged and drained.									Cleared, partially bridged and drained.		Cleared only.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								Rs.	Rs.	Rs.	Rs.
India, General.	62	15,698	...	16,304	...	...	...	...	...	...	...	...	506	2,084	...	...	34,554	...	34,554
Madras	...	15,333	...	43,192	...	...	...	...	...	...	...	...	...	...	...	...	59,093	...	59,093
Bombay	1,97,946	1,36,124	359	1,17,418	...	17,753	...	21,385	...	26,649	...	...	...	...	...	...	5,78,168	1,000	5,77,168
United Provinces of Agra and Oudh	11,75,051	2,17,485	32,022	71,186	29,503	35,311	...	14,257	...	5,664	...	...	14,257	2,709	20,797	...	16,14,951	17,683	15,97,263		
Burma	3,17,033	21,833	3,23,928	68,352	1,920	30,280	...	2,375	...	25,635	...	...	...	60,331	8,150	...	9,32,814	...	9,32,814	
Central Provinces and Berar	...	...	...	...	392	...	...	...	...	1,689	...	...	...	11,992	...	...	2,081	...	2,081
Assam	2,362	15,325	36,759	1,18,564	...	...	...	4,848	...	...	...	...	4,848	...	...	...	1,90,429	4,000	1,86,429
TOTAL	16,92,354	4,21,718	3,98,068	72,630	83,344	71,074	43,371	1,862	34,12,680	22,688	33,90,002												

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Lighting.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	—5,385	...	...	...	—5,385	...	—5,385
Bombay	3,434	...	13,797	...	17,231	...	17,231
U. P. of Agra and Oudh	1,12,935	...	...	...	1,12,935	...	1,12,935
Burma	90,172	81,309	9,716	2,487	777	6,751	9,738	2,01,010	...	2,01,010
Central Provinces and Berar	1,564	...	...	...	1,564	...	1,564
Assam	918	...	72,080	201	617	...	72,906	5,000	68,906
TOTAL	90,172	82,287	9,716	1,87,115	1,088	21,165	9,738	4,01,261	—5,000	3,96,261

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	50	...	186	...	..	1,553	...	1,789	...	1,789
Bombay . . . . .	...	...	...	589	...	...	571	...	1,160	...	1,160
U. P. of Agra and Oudh . . . . .	..	...	...	...	1,331	...	5,516	...	6,847	...	6,847
Punjab . . . . .	...	60	...	...	...	...	96	...	156	...	156
Burma	8,281	36,122	1,30,644	7,193	562	3	7,097	20,021	2,09,926	...	2,09,926
Assam . . . . .	...	415	...	7,416	11	191	...	...	8,033	...	8,033
TOTAL	8,281	36,647	1,30,644	15,384	1,904	194	14,833	20,024	2,27,911	...	2,27,911

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Adminis- tration.	Law and Justice.	Police.	Educa- tional.	Medical.	Minor Depart- ments.	Public Works.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contri- bution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	..	...	367	11,550	...	...	...	...	11,917	...	11,917
N.-W. Frontier . . .	...	...	...	...	54,601	...	1,718	991	2,183	59,493	19,800	39,693
Madras . . . . .	...	6,558	...	...	4,67,955	2,15,382	...	26,064	74,029	7,89,988	...	7,89,988
Bombay . . . . .	...	82,282	...	..	56,482	21,209	11,958	...	8,249	1,60,180	1,316	1,58,864
Bengal . . . . .	...	11,247	...	504	1,76,602	1,48,087	5,617	28,557	5,511	3,76,125	...	3,76,125
U. P. of Agra and Oudh	479	2,474	27	70,704	10,73,112	15,206	5,451	..	39,518	12,06,971	87,295	11,19,673
Punjab	1,794	22,439	...	19,127	5,73,669	2,47,412	97,761	18,923	12,841	9,93,966	3,12,928	6,81,038
Burma . . . . .	...	...	...	6,006	...	...	...	...	5,985	11,991	..	11,991
Bihar and Orissa . .	...	17,858	...	3,719	75,054	1,25,998	28,561	69,213	31,879	3,50,282	...	3,50,282
Central Provinces and Berar . . . . .	...	45,292	...	64,726	2,14,629	14,951	20,151	...	31,799	3,91,548	...	3,91,548
Assam . . . . .	...	407	...	...	927	...	...	2,702	691	4,727	...	4,727
TOTAL	2,273	1,88,557	27	1,65,153	26,82,581	7,88,245	1,71,217	1,46,450	2,12,655	43,57,188	4,21,342	39,55,846

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Adminis- tration.	Law and Justice.	Police.	Educa- tional.	Medical.	Minor Depart- ments.	Public Works.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contri- bution.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . .	...	91	...	612	3,567	688	528	...	290	5,776	...	5,776
N.-W. Frontier . . .	151	375	...	4,417	23,253	15,450	5,228	...	94	48,966	7,619	41,347
Madras . . . . .	...	2,142	...	...	1,11,432	52,365	...	26,660	51,096	2,43,695	...	2,43,695
Bombay	2,115	4,495	...	416	1,88,594	24,123	10,590	...	3,060	2,33,393	225	2,33,168
Bengal . . . . .	...	17,131	...	3,510	1,47,405	30,339	5,328	19,798	3,540	2,27,051	...	2,27,051
U. P. of Agra and Oudh	...	236	...	46,248	1,93,732	4,308	453	...	18,475	2,63,452	...	2,63,452
Punjab	16,320	9,275	1,380	17,705	1,67,651	57,280	43,170	20,062	22,174	3,55,017	21,388	3,33,629
Burma . . . . .	...	...	...	8,453	660	481	...	...	4,937	13,931	...	13,931
Bihar and Orissa . .	...	6,531	...	3,503	31,505	31,044	2,722	17,736	11,158	1,04,199	...	1,04,199
Central Provinces and Berar . . . . .	...	19,035	...	40,280	1,01,147	1,469	9,759	...	1,60,154	3,31,844	...	3,31,844
Assam . . . . .	...	98	...	...	7,177	...	...	2,415	533	10,223	370	9,853
TOTAL	18,586	59,407	1,380	1,25,144	9,76,123	2,17,547	77,778	86,671	2,74,911	18,37,547	29,602	18,07,945

No. 12.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "manram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
India, General	Ra. ...	Ra. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 600	Rs. 600	Rs. ...	Rs. ...	Ra. 600
North-West Frontier Province	...	3,083	...	3,733	...	2,155	22,265	44,479	3,25,939	63,617	...	...	6,816	...	6,816
Madras	8,63,375	4,15,507	1,15,859	1,11,723	46,366	2,155	22,265	44,479	3,25,939	63,617	20,275	20,37,383	...	...	20,37,383
Bombay	17,204	4,369	10,669	36,652	34,102	4,663	10,618	37,937	37,988	57,132	9,241	3,27,200	...	1,324	3,25,956
Bengal	1,85,794	92,118	3,33,656	1,21,307	11,633	1,45,683	17,846	75,057	1,23,036	58,679	61,110	11,82,165	...	...	11,82,165
United Provinces of Agra and Oudh	100	162	11,836	69,719	...	17,882	5,454	22,007	6,925	516	4,196	1,40,969	...	...	1,40,969
Punjab	1,44,130	2,26,022	37,194	76,117	...	2,680	15,040	...	2,823	4,150	1,039	4,97,828	1,94,107	...	3,16,721
Burma	314	605	14,097	30,186	...	5,510	15,040	1,178	2,087	6,108	5,154	80,817	...	...	80,817
Bihar and Orissa	4,70,829	1,46,689	4,02,300	2,36,321	34,610	1,27,428	1,54,418	84,923	1,77,114	55,103	29,418	19,38,035	...	...	19,38,035
Central Provinces and Berar	1,10,701	77,178	4,401	18,702	38,818	6,148	15,414	28,123	33,259	22,703	186	3,61,170	...	...	3,61,170
Assam	10,261	5,799	1,31,132	1,31,132	...	47	1,042	310	22,991	3,898	1,126	2,03,571	19,000	...	1,84,571
TOTAL	17,52,708	9,71,523	9,60,800	8,30,859	1,65,929	3,10,905	2,42,057	3,43,183	7,32,161	2,71,906	1,32,345	67,76,634	2,01,441	...	65,75,193

No. 13.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				Accommo- dation for travellers.	Arboricul- ture.	Miscel- laneous.	GRAND TOTAL.	Deduct Outlay from Contribu- tions.	Net TOTAL.		
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		Banked, but not surfaced, partially bridged and drained.		Cleared, partially bridged and drained.								Cleared only.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.							Rs.	Rs.
India, General	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North-West Frontier Province	13,913	...	...	...	230	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	43,25,922	...	...	...	11,403	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	73,144	19,19,667	...	...	1,09,901	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	8,99,195	1,21,051	...	...	2,20,651	...	...	...	...	...	...	...	...	...	...	...	...	...
United Provinces of Agra and Oudh	92,483	2,028	...	...	2,50,923	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	9,85,016	5,86,271	...	...	1,85,133	...	...	...	...	...	...	...	...	...	...	...	...	...
Burma	6,405	9,650	...	...	2,53,340	...	...	...	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	7,70,787	1,02,386	...	...	28,360	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces and Berar	67,391	3,62,110	...	...	4,02,590	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	8,324	6,724	...	...	88,978	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	71,69,579	24,39,326	...	...	18,06,398	...	...	...	...	...	...	...	...	...	...	...	...	...

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	11,095	...	...	...	...	...	...	11,095	...	11,095
North-West Frontier Province	79	...	...	...	3,600	125	...	...	3,804	...	3,804
Madras	38,340	60,488	...	3,944	3,49,463	19,838	...	1,20,194	5,92,267	...	5,92,267
Bombay	6,588	...	...	85	1,78,870	...	...	2,436	1,87,979	2,096	1,85,883
Bengal . . . . .	...	...	...	...	5,04,577	1,33,699	...	2,537	6,45,813	...	6,45,813
United Provinces of Agra & Oudh . . . . .	...	...	...	...	6,947	...	...	4,603	11,550	219	11,331
Punjab . . . . .	...	12,426	3,883	...	1,169	19,126	...	401	37,005	7,023	29,983
Burma	10,668	1,199	1,000	7,116	12,006	...	...	7,388	39,357	...	39,357
Bihar and Orissa . . . . .	...	156	...	...	1,28,004	40,353	...	1,994	1,68,507	...	1,68,507
Central Provinces and Berar . . . . .	...	11,777	...	100	90,665	231	...	14,853	1,17,626	...	1,17,626
Assam . . . . .	...	2,478	...	...	77,992	...	...	900	81,370	25,502	55,868
TOTAL	55,675	99,619	4,883	11,245	13,56,293	218,372	...	1,55,286	19,01,873	—34,839	18,66,534

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct—Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General . . . . .	...	...	...	...	293	..	...	703	996	203	788
North-West Frontier Province	6,948	...	...	...	2,436	4,186	296	...	13,866	...	13,866
Madras	9,078	31,354	...	...	1,53,121	1,422	...	1,73,241	3,68,216	...	3,68,216
Bombay	635	489	...	36	1,82,126	...	...	3,019	1,86,305	2,439	1,83,866
Bengal . . . . .	...	...	...	...	73,867	3,669	...	2,765	80,301	...	80,301
United Provinces of Agra & Oudh . . . . .	...	...	846	...	844	1,535	...	2,392	5,617	846	4,771
Punjab	1,878	1,281	24,688	1,095	15,779	326	...	7,778	52,825	1,794	51,031
Burma	26,680	4,210	543	4,680	53,449	1,448	...	32,774	1,23,684	...	1,23,684
Bihar and Orissa . . . . .	...	41	...	113	50,225	1,152	...	530	52,061	...	52,061
Central Provinces and Berar	2,442	9,849	...	242	49,078	110	...	10,517	72,238	...	72,238
Assam . . . . .	...	1,890	...	...	8,748	672	...	791	12,101	1,066	11,035
TOTAL	47,661	49,114	26,077	6,066	5,89,966	14,520	296	2,34,510	9,68,210	6,353	9,61,857

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Funds

FOR

1920-1921.

N B. --The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

	I. Cantonment Funds.	II. Towu and Bazar Funds.	III. PORT FUNDS.		IV. Miscellaneous Funds.	TOTAL.
			Presidency Funds.	Other Funds.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—						
Receipts.						
Income from Land, the property of the Funds	5,76,139	1,57,689	59,89,028	8,52,758	9,17,798	84,93,412
STAMPS—						
Sale of Stamps . . . . .	...	35,785	...	...	71,972	1,07,767
EXOISE—						
Abkari Farms . . . . .	...	12,318	...	...	7,79,257	7,91,575
Licence Fees and Duties	26,604	...	...	...	2,953	29,557
PROVINCIAL RATES—						
Rates and Cesses on Lands . . . . .	...	7,244	...	...	9,65,757	9,73,001
Miscellaneous . . . . .	...	321	...	...	17,276	17,597
INCOME-TAX—						
Taxes upon Houses	5,03,461	5,40,945	...	...	...	10,44,406
Licenses on Trades and Professions	98,242	46,502	...	87,691	...	2,32,435
Chowkidari Tax	5,747	24,812	...	...	6,01,779	6,32,338
Octroi	18,12,017	2,22,742	...	...	...	20,34,759
Conservancy Tax and Fees	1,09,013	316	...	...	...	1,09,329
Miscellaneous (including Taxes on Horses and Carriages)	1,34,073	84,939	...	...	...	2,19,062
REGISTRATION—						
Fees and Miscellaneous	331	1,943	...	...	10,102	12,376
INTEREST—						
Interest on Government Securities and other Investments	24,830	20,531	14,67,216	14,65,422	1,40,343	31,18,343
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	103	1,116	...	...	1,185	2,403
Miscellaneous . . . . .	...	...	...	...	38	38
Jails . . . . .	...	...	...	...	2,671	2,671
POLICE—						
Border Military Police . . . . .	...	...	...	...	24,713	24,713
Fees, Fines and Forfeitures	66,896	66,100	...	34,769	2,61,876	4,29,632
Unclaimed Property	1,191	445	...	...	...	1,636
Miscellaneous (including Cattle-pound receipts)	61,199	14,222	...	...	1,58,362	2,23,783
MARINE—						
Hire of Vessels . . . . .	...	...	1,40,747	1,71,945	62,150	3,74,842
Sale-proceeds of Vessels and Stores . . . . .	...	...	2,355	4,485	...	6,840
Pilotage receipts . . . . .	...	...	3,16,452	3,79,071	7,12,580	14,08,133
Other Fees and Dues . . . . .	...	...	2,50,97,421	1,05,89,527	4,37,901	3,61,44,840
EDUCATION—						
School Fees	8,125	20,558	...	...	4,48,038	4,76,121
Miscellaneous . . . . .	...	12,499	400	...	2,43,018	2,55,947
Contribution . . . . .	...	...	...	...	...	...
MEDICAL—						
Hospital receipts (including sale of Medicines)	14,243	7,069	153	...	1,04,867	1,26,332
Miscellaneous	2,158	...	...	...	...	2,158
SANITATION—						
Conservancy Tax and Fees	3,05,070	1,07,343	73,316	...	...	4,85,729
Sales of Manure, etc.	85,482	67,533	...	...	...	1,53,015
AGRICULTURE—						
Public Gardens	36,921	31,054	...	...	...	67,975
Public Exhibitions and Fairs . . . . .	...	326	...	...	...	326
WATER-SUPPLY—						
Sale of Water	1,78,120	16,788	2,45,206	2,69,726	...	7,09,840
Other receipts	2,51,775	2,810	...	...	...	2,54,585
SUPERANNUATION—						
Contribution towards Pensions, etc.	2,069	...	3,45,591	19,215	...	3,66,875
MISCELLANEOUS—						
Sales of old Materials	26,661	619	26,503	9,765	3,513	66,561
Sales of Land and Houses	20,670	2,432	5,73,666	...	...	5,96,768
Contributions (including Grants-in-aid from Government)	9,19,089	2,20,514	6,920	1,23,784	4,24,184	16,91,491
Rents of Houses	2,32,671	50,960	16,94,968	7,16,673	6,985	27,02,257
Sales of Fruit, Grass, etc.	4,85,554	16,049	565	8,098	15,949	5,26,215
Miscellaneous	6,30,841	1,94,009	2,87,501	11,15,062	5,07,062	27,34,475
PUBLIC WORKS—						
Tolls and Ferries	10,705	83,231	76,80,178	3,89,095	1,032	81,64,301
Miscellaneous	2,501	4,29,589	97,45,480	...	5,77,664	1,07,55,234
DEPOSITS AND ADVANCES—						
Loans from Government . . . . .	...	...	98,20,000	...	16,37,000	1,14,57,000
Loans from the public . . . . .	...	...	71,50,000	2,25,000	...	73,75,000
Sale-proceeds of Investments	45,257	12,983	...	2,54,789	16,600	3,23,629
Stock Account . . . . .	...	...	56,20,591	24,92,025	4,240	81,16,856
Other Deposits and Advances	1,25,621	79,159	1,41,66,972	82,11,634	2,18,243	2,28,01,619
TOTAL RECEIPTS . R	67,93,381	25,93,545	9,04,50,759	2,74,20,515	93,91,598	13,76,49,501
OPENING BALANCE . R	17,17,894	(a) 13,52,731	1,03,95,610	52,47,274	(a) 25,21,673	2,12,35,632
GRAND TOTAL . R	85,11,188	39,46,276	10,08,46,369	3,26,67,789	1,19,12,971	15,78,84,593

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1921.

Accounts marked I to IV.)

Disbursements.	I.	II.	III.		IV.	TOTAL.
	Cantonment Funds.	Town and Bazar Funds	PORT FUNDS.		Miscellaneous Funds.	
	Rs.	Rs.	Presidency Funds.	Other Funds.	Rs.	Rs.
REFUNDS—						
Refunds of Taxes	1,88,321	1,557	66,174	10,415	36,026	2,66,467
Miscellaneous Refunds	31,210	6,714	...	16,969	...	90,919
LAND REVENUE—						
Charges of improvement . . . . .	...	...	...	...	...	...
CHARGES OF COLLECTION OF REVENUE—						
Rate and Cess collecting Establishments	1,31,210	31,026	5,822	...	8,73,995	10,45,053
Other collecting Establishments	87,156	83,247	32,74,208	11,55,300	47,457	46,47,368
STAMPS—						
Miscellaneous . . . . .	...	384	...	...	777	1,161
REGISTRATION—						
Establishment	3,703	...	...	...	2,169	5,877
INTEREST—						
Interest on Debt	1,208	590	1,14,31,609	23,07,871	72,650	1,38,13,928
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Ac- counts	4,13,029	1,88,582	19,24,745	5,80,880	4,31,532	35,39,668
Contributions towards Establishment in Government Offices	27,935	7,438	...	27,043	47,220	1,03,636
LAW AND JUSTICE—						
Courts Law	755	...	...	...	54,481	55,236
Jails . . . . .	...	316	...	...	39,648	39,964
POLICE—						
Border Military Police Remount Fund . . . . .	...	...	...	...	14,696	14,696
Village Police . . . . .	...	...	...	...	8,091	8,091
Other Police . . . . .	...	...	...	...	63,998	63,998
Executive Force	3,745	54,249	2,97,966	60,710	1,55,703	5,72,373
Miscellaneous (including Cattle-pounds)	14,799	8,313	1,70,607	75,110	2,64,670	5,33,499
MARINE—						
Dockyard and Port Establishments . . . . .	...	...	43,08,300	10,92,690	88,514	54,89,504
Ship and Boat Establishments . . . . .	...	...	92,422	4,56,411	54,697	6,03,530
Pilotage Establishments . . . . .	...	...	2,38,520	2,55,432	4,94,349	9,88,291
Light-houses and Light-ships . . . . .	...	...	1,26,557	2,22,144	...	3,48,701
Building, Purchase, and Repair of Ships . . . . .	...	...	3,84,085	6,99,632	14,146	10,97,863
Miscellaneous . . . . .	...	...	83,69,684	13,08,146	44,526	97,22,356
EDUCATION—						
Inspection	31,275	68,914	2,398	...	4,41,030	5,43,617
Colleges and Schools . . . . .	...	6,792	171	1,500	44,149	52,612
Scholarships and Prizes	61,711	33,912	...	...	57,900	1,53,523
Grants-in-aid . . . . .	...	5,710	...	7,350	5,31,705	5,44,765
Miscellaneous . . . . .	...	...	...	...	...	...
MEDICAL—						
Professional Establishments	6,087	10,694	17,804	57,160	11,770	1,03,515
Hospitals and Dispensaries	3,70,205	2,08,188	1,04,762	5,762	2,92,944	9,82,861
Medical Schools	4,751	...	...	...	...	4,751
Vaccination	16,830	5,846	...	3,511	8,438	31,114
Epidemics	86,111	11,944	...	...	...	1,01,566
Maintenance of lunatics	334	...	...	...	...	334
Sanitation . . . . .	...	...	...	...	...	...
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	3,31,690	58,287	...	...	2,160	3,92,137
Lighting (Establishment and other charges)	3,72,113	57,042	10,720	...	8,621	4,48,496
Public Exhibitions and Fairs . . . . .	...	2,716	...	...	...	2,716
Conservancy (Establishment and other charges)	25,62,106	6,70,740	1,00,661	19,556	32,111	33,85,177
Water-supply (Establishment and other charges)	3,12,023	75,496	76,522	38,545	...	5,02,586
Statistical Establishments	1,284	...	2,597	...	55	3,936
Veterinary charges (Establishment and other charges) . . . . .	...	10,474	...	...	4,607	15,081
Cemeteries	4,141	...	...	...	...	4,141
SUPERANNUATION—						
Pensions and Gratnities (including General Provident Fund)	36,912	5,284	7,44,369	2,07,092	42,477	10,36,134
MISCELLANEOUS—						
Rents, Rates and Taxes	12,259	7,657	17,60,641	4,30,684	7,007	22,18,248
Petty Establishments	1,82,512	1,08,372	...	31,630	6,519	3,29,033
Miscellaneous	3,15,817	2,65,369	18,03,568	14,05,006	12,53,300	50,43,120
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	21,556	44,012	7,27,563	4,21,796	3,29,429	15,44,386
Stock not chargeable to any particular work . . . . .	...	...	...	65,514	...	65,514
Original Works—						
Buildings	2,39,137	57,983	41,06,115	3,81,979	56,782	48,41,976
Roads	3,474	83,907	3,84,852	7,361	1,55,350	6,34,944
Port Appliances . . . . .	...	...	47,05,256	3,04,190	...	50,09,446
Other Works	1,36,740	38,609	1,16,03,006	48,68,083	5,65,191	1,72,04,629
Maintenance and Repairs—						
Buildings	1,43,165	24,131	4,54,538	1,84,086	9,554	8,15,474
Roads	3,05,977	17,168	3,76,148	77,519	1,92,940	9,69,751
Port Appliances . . . . .	...	...	65,352	11,06,062	...	11,71,414
Other Works	1,01,869	11,429	73,83,298	1,75,544	1,68,705	78,40,845
Petty Construction and Repairs	52,842	2,08,544	1,47,114	3,10,724	16,069	7,35,293
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	4,193	514	7,91,957	2,13,581	12,461	10,22,706
Repayment of Loans from the Public . . . . .	...	...	16,61,149	...	...	16,61,149
Investment in Government Securities or otherwise	1,43,660	5,630	25,96,355	19,63,172	20,220	47,34,137
Stock Account . . . . .	...	...	74,44,471	27,61,597	1,46,229	1,03,52,297
Other Deposits and Advances	1,57,589	58,344	1,31,07,856	84,37,036	2,10,670	2,19,71,195
TOTAL DISBURSEMENTS	R 69,25,342	25,17,124	9,08,70,042	3,17,49,783	74,40,807	13,95,33,098
CLOSING BALANCE	R 15,85,846	13,99,152	99,76,327	9,18,006	44,72,164	1,83,51,495
GRAND TOTAL	R 85,11,188	39,16,276	10,08,46,369	3,26,67,789	1,19,12,971	15,78,84,593

Disbursements.		17,949	327	2,091	14	6,467	1,30,480	17	30,950	19	1,88,391
Refunds of Taxes	11,535	356	489	2,643	62	6,033	5,687	3,579	686	...	3,310
Miscellaneous Refunds	...	...	...	...	...	...	...	...	...	...	...
CHARGES ON COLLECTION OF REVENUE—	...	...	...	...	...	...	...	...	...	...	...
Rate and Cess Collecting Establishments	...	15,771	14,051	23,276	3,165	22,413	61,469	...	43,304	200	1,31,210
Other Collecting Establishments	...	12,658	...	3,549	...	16,216	...	3,711	...	518	87,166
Registration—	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	3,708	...	...	...	...	...	...	...	3,708
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...
GENERAL ADMINISTRATION—	...	...	568	610	...	...	...	...	...	...	1,208
Establishments engaged in General Management and Accounts	2,632	38,086	15,167	76,057	11,227	98,730	1,08,260	23,318	95,970	1,651	4,13,929
Contributions towards Establishment in Government Offices	...	7,882	...	...	...	20,037	...	...	...	26	27,635
LAW AND JUSTICE—	...	...	...	...	...	411	77	203	...	...	755
Courts of Law	...	...	...	...	...	411	...	...	...	...	...
Police—	...	314	5,518	2,041	527	4,424	1,759	...	3,667	...	14,739
Miscellaneous (including Cattle-pounds)	...	...	...	78	...	...	...	...	...	...	3,735
Executive Force	...	...	...	...	...	...	...	...	...	...	...
EDUCATION—	...	...	...	...	...	...	...	...	...	...	...
Inspection	...	...	...	...	...	...	...	...	...	...	...
Colleges and Schools	...	43	...	11,862	240	10,015	...	...	...	...	...
Grants-in-aid	...	650	11,303	5,371	...	4,831	19,172	...	...	...	...
MEDICAL—	...	...	...	...	...	...	...	...	...	...	...
Professional Establishments	...	...	...	6,087	...	...	...	...	...	...	...
Hospitals and Dispensaries	...	19,015	39,250	80,756	9,322	65,627	1,00,680	5,082	47,659	...	3,70,205
Vaccination	...	325	591	4,503	283	3,656	3,839	484	2,924	...	10,830
Epidemics	...	6,310	56,998	...	...	...	15,041	1,814	5,918	...	50,411
Medical Schools	...	...	...	...	...	...	...	...	...	...	3,731
Maintenance of Lunatics	...	...	...	...	...	...	...	...	...	...	...
MINOR DEPARTMENTS—	...	...	...	...	...	...	...	...	...	...	...
Public Gardens (Establishment and other charges)	...	42,740	11,811	38,738	3,272	1,18,261	82,224	7,879	21,933	...	3,21,080
Lighting (Establishment and other charges)	...	1,11,901	20,081	...	7,142	91,201	78,400	20,623	45,283	...	3,72,113
Concurrence (Establishment and other charges)	...	2,81,815	218,932	6,48,776	51,299	4,66,164	518,770	1,04,672	2,25,685	8,361	25,62,609
Vaccines (Establishment and other charges)	...	11,874	56,306	47,803	18,080	78,389	31,628	2,276	65,487	180	3,12,023
Statistical Establishment	...	...	...	...	...	...	...	...	...	...	1,261
Comptroller	...	...	...	...	...	...	...	...	4,111	...	4,111
STIPENDIATION—	...	...	...	...	...	...	...	...	...	...	...
Pensions and Gratifications (including General Provident Fund)	277	3,897	6,356	8,030	497	7,787	7,394	1,804	...	36	36,912
Miscellaneous—	...	...	...	...	...	...	...	...	...	...	...
Rents, Rates and Taxes	362	2,450	603	2,449	385	1,970	2,639	457	994	...	12,229
Petty Establishments	7,336	21,803	17,028	20,470	551	36,330	47,219	11,033	19,303	...	1,82,612
Miscellaneous	408	28,618	9,333	25,626	3,681	74,729	1,29,618	4,392	32,431	1,296	8,15,617
Public Works—	...	...	...	...	...	...	...	...	...	...	...
Supervising Establishment, Tools and Plant	...	...	13,214	2,312	...	...	...	...	...	...	21,556
Original Works—	...	...	...	...	...	...	...	...	...	...	...
Buildings	...	31,023	1,13,277	7,517	36	20,986	30,225	12,498	23,556	...	2,20,197
Roads	...	...	2,863	...	...	81	403	80	11	...	3,171
Other Works	...	17,893	19,369	6,596	1,093	80,896	10,518	3,578	6,765	...	1,36,710
Maintenance and Repair—	...	...	...	...	...	...	...	...	...	...	...
Buildings	...	39,198	4,512	23,689	1,461	31,400	19,325	2,106	15,824	...	1,13,165
Roads	...	7,737	47,518	38,162	6,500	78,290	83,319	1,385	39,781	...	3,03,927
Other Works	...	1,580	12,218	32,659	535	11,389	33,696	1,927	8,358	...	1,01,142
Petty Construction and Repairs	...	1,178	765	9,683	571	4,892	30,193	618	4,882	21	2,862
DEPOSITS AND ADVANCES—	...	...	...	...	...	...	...	...	...	...	...
Repayment of Loans from Government	...	...	1,193	3,000	...	...	...	...	...	...	4,191
Investments in Government Securities	...	...	51,160	...	...	...	...	...	92,509	...	1,43,070
Other Deposits and Advances	...	6,593	13,325	21,062	452	9,595	50,391	4,821	11,020	...	1,57,359
TOTAL DISBURSEMENTS	33,116	7,99,279	7,74,223	11,23,619	1,20,131	13,30,202	16,50,297	2,20,219	8,21,199	13,229	9,23,314
CLOSING BALANCE	(a) 397	(b) 2,19,563	1,01,683	2,95,827	(a) 389,096	(a) 3,01,055	(b) 3,78,854	21,061	1,57,629	1,727	15,53,859
GRAND TOTAL	33,513	9,79,142	8,76,206	14,49,436	1,38,527	16,31,258	20,59,101	2,44,250	10,08,228	15,056	95,11,169

(a) Differs from the book balance owing mainly to unrevoked cheques.

(b) Do. due to imprest in hand and Cash received too late for remittance to treasury.

No. II.—ACCOUNT OF TOWN AND BAZAR FUNDS for the Year ended 31st March 1921.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Birma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	20,544	...	...	6,888	96,751	28,641	...	...	...	...	4,865	1,57,689
STAMPS—												
Sale of Stamps	...	...	35,785	...	...	...	...	...	...	...	...	35,785
EXCISE—												
Abkari Farms	...	...	12,318	...	...	...	...	...	...	...	...	12,318
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	805	364	6,075	...	...	...	...	...	...	7,244
Miscellaneous	321	...	...	...	...	...	...	...	...	...	...	321
INCOME TAX—												
Taxes upon Houses	25,616	3	23,500	7,291	...	3,67,994	...	1,10,158	...	...	5,383	5,40,945
Licenses on trades and professions	7,293	...	...	147	...	35,062	...	...	...	...	...	46,502
Chowkidari Tax	11,810	...	7,083	...	...	...	9,794	...	...	...	3,208	21,512
Octroi	1,89,943	27,200	...	...	...	...	...	...	...	...	5,516	2,22,732
Conservancy Tax and Fees	...	316	2,929	2,874	...	...	...	68,581	...	...	3,699	81,989
Miscellaneous (including Taxes on Horses and Carriages)	6,906	...	1,597	...	...	...	...	...	...	...	346	1,943
REGISTRATION—												
Fees and Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,321	20,551
INTEREST—												
Interest on Government Securities and other Investments	9,912	110	...	1,820	...	2,378	...	4,990	...	...	...	1,116
LAW AND JUSTICE—												
General Fees, Fines and Forfeitures	...	...	1,116	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
POWDER—												
Fees, Fines and Forfeitures	20,480	...	284	220	...	...	...	42,826	...	1,909	381	66,100
Unclaimed Property	180	...	253	12	...	...	...	...	...	...	...	415
Miscellaneous (including Cattle-pound receipts)	3,106	...	581	13	...	...	...	7,287	...	680	2,185	14,222
EDUCATION—												
School Fees	5,725	...	88	121	...	9,058	...	5,506	...	...	...	20,818
Miscellaneous	12,499	...	...	...	...	...	...	...	...	...	...	12,499
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	...	...	...	...	...	7,069	...	...	...	7,069
SANITATION—												
Conservancy tax and Fees	16,952	...	19,535	3,996	...	14,081	...	58,517	...	...	1,212	1,07,843
Sales of Manure, etc.	1,289	...	196	8	...	66,040	...	...	...	...	...	67,533
AGRICULTURE—												
Public Gardens	20,881	...	...	...	...	3,196	...	...	...	977	...	31,654
Public Exhibitions and Fairs	...	...	...	30	...	296	...	...	...	...	...	326
WATER-SUPPLY—												
Sale of water	8,621	...	7,420	...	...	...	...	...	...	206	...	16,788
Other receipts	2,810	...	...	...	...	...	...	...	...	...	...	2,810
MISCELLANEOUS—												
Sales of old Materials	465	...	124	30	...	...	...	...	...	...	...	619
Sales of Land and Houses	669	...	...	...	...	...	...	1,763	...	...	...	2,432
Contributions (including Grants-in-aid from Government)	42,748	100	18,771	5,554	...	8,022	...	1,23,509	...	8,000	13,510	2,20,514
Rents of Houses	17,599	252	149	1,191	...	19,423	...	...	...	213	2,150	20,900
Sales of Fruit, Grapes, etc.	12,175	2,151	...	508	...	1,217	...	7,442	...	...	1,207	16,019
Miscellaneous	22,252	933	6,353	348	86,173	69,583	...	...	...	7	...	1,31,009
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	749	...	...	82,482	...	...	...	83,231
Miscellaneous	5,590	...	...	...	1,785	...	...	4,16,405	...	699	5,110	4,29,559
DEPOSITS AND ADVANCES—												
Sale Proceeds of Investment	3,893	...	...	2,009	...	...	...	...	...	...	...	12,983
Other deposits and advances	6,292	23,552	9,912	275	3,073	14,473	...	21,577	...	...	...	79,159
TOTAL RECEIPTS	4,76,569	54,687	1,41,849	40,820	1,39,606	6,43,469	9,794	9,58,172	10,614	12,991	51,024	25,53,545
OPENING BALANCE	2,91,937	25,806	1,66,440	5,228	1,39,495	3,01,331	2,867	3,72,137(a)	892	11,926	21,672	13,52,731
GRAND TOTAL	7,68,506	90,493	3,08,289	46,048	3,33,101	9,44,800	12,661	13,30,309	11,506	24,917	75,696	39,06,276

(a) The difference between this and the closing balance of last year is due mainly to the exclusion of the balance of one Town Fund which was converted into municipality.

Disbursements.											
REFUNDS—	772	103	119	363	317	...	...	...	...	...	1,557
Refunds of Taxes	147	...	...	...	133	...	...	...	...	...	6,714
Miscellaneous Refunds	...	...	...	...	...	...	...	...	...	...	...
CHARGES ON COLLECTION OF REVENUE—	1,975	...	1,357	...	22,444	...	...	...	...	...	31,426
Rates and Taxes Collecting Establishments	4,635	...	...	17,840	20,901	...	...	...	...	...	83,247
Other Collecting Establishments	...	...	...	...	...	...	...	...	...	...	...
STAFF—	...	...	...	...	...	...	...	...	...	...	384
Miscellaneous	...	354	...	...	...	...	...	...	...	...	...
INTEREST—	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...
GENERAL ADMINISTRATION—	31,319	...	6,386	24,216	33,273	...	...	...	...	...	1,89,582
Establishments engaged in General Management and Accounts	913	6,001	...	...	...	...	...	...	...	...	7,439
Contribution towards Establishments in Government Offices	...	6,525	...	...	...	...	...	...	...	...	...
LAW AND JUSTICE—	...	...	...	...	...	...	...	...	...	...	316
Jails	...	316	...	...	...	...	...	...	...	...	...
Police—	22,856	23,760	...	...	769	...	...	...	...	...	51,249
Executive Force	2,450	391	1,000	...	349	...	...	...	...	...	8,313
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	...	...	...	...
EDUCATION—	...	...	...	...	...	...	...	...	...	...	...
Institution	33,237	3,180	3,528	...	...	...	...	...	...	...	...
Colleges and Schools	2,820	...	65	3,907	...	...	...	...	...	...	...
Scholarships and Prizes	3,655	5,203	150	...	3,250	...	...	...	...	...	...
Grants-in-aid	5,469	...	...	241	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
MEDICAL—	2,597	...	...	...	...	...	...	...	...	...	10,694
Professional Establishments	7,836	9,194	2,200	7,166	...	...	...	...	...	...	2,09,183
Hospitals and Dispensaries	115	824	18	19,203	3,866	...	...	...	...	...	5,846
Vaccination	...	...	...	...	12	...	...	...	...	...	11,944
Epidemic	...	...	...	...	...	...	...	...	...	...	...
MINOR DEPARTMENTS—	...	...	...	...	...	...	...	...	...	...	...
Public Gardens (Establishment and other charges)	18,654	849	582	716	1,959	...	...	...	...	...	58,587
Public Exhibitions and Fairs	2,266	...	...	200	...	...	...	...	...	...	2,716
Conservancy (Establishment and other charges)	53,649	21,118	11,384	...	3,01,079	...	...	...	...	...	6,70,740
Water-supply (Establishment and other charges)	29,933	7,007	418	...	...	...	...	...	...	...	75,196
Lighting (Establishment and other charges)	...	...	...	...	...	...	...	...	...	...	57,042
Veterinary charges	...	...	...	9,242	...	...	...	...	...	...	10,474
SUPERANNUATION—	1,297	...	607	708	...	...	...	...	...	...	5,284
Pensions and Gratuities (including Genl. Provd. Fund)	...	2,032	...	...	...	...	...	...	...	...	...
MISCELLANEOUS—	7,207	...	...	90	...	...	...	...	...	...	7,657
Rents, Rates and Taxes	3,607	6,045	220	...	...	...	...	...	...	...	1,08,372
Petty Establishments	1,06,252	4,433	1,753	42,727	45,186	...	...	...	...	...	2,65,369
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
PUBLIC WORKS—	5,336	...	...	...	...	...	...	...	...	...	44,042
Supervising Establishment, Tools and Plant	...	2,648	...	2,485	...	...	...	...	...	...	...
Original Works—	15,923	...	...	30,178	...	...	...	...	...	...	57,964
Buildings	6,904	19,833	2,179	9,943	...	...	...	...	...	...	83,907
Roads	8,597	...	611	...	...	...	...	...	...	...	38,609
Other Works	...	...	...	...	...	...	...	...	...	...	...
Maintenance and Repairs—	11,540	8,123	2,396	4,436	...	...	...	...	...	...	24,131
Buildings	2,637	3,935	3,618	...	...	...	...	...	...	...	5,368
Roads	5,564	31	...	...	...	...	...	...	...	...	11,429
Other Works	6,398	641	...	...	1,87,524	...	...	...	...	...	2,06,544
Petty Construction and Repairs	...	...	...	...	...	...	...	...	...	...	...
DEPOSITS AND ADVANCES—	...	...	...	...	...	...	...	...	...	...	...
Payment of Loan from Government	...	...	...	...	...	...	...	...	...	...	...
Investment in Government securities or otherwise	...	...	...	...	...	...	...	...	...	...	...
Stock Account	...	...	...	...	...	...	...	...	...	...	...
Other Deposits and Advances	500	13,730	425	2,133	5,203	...	...	...	...	...	514
TOTAL DISBURSEMENTS	4,70,945	1,46,250	39,045	2,02,854	6,50,371	9,821	9,08,913	13,816	49,939	25,47,134	
CLOSING BALANCE	2,58,561	1,61,990	7,003	1,27,247	(a) 2,94,229	2,840	4,21,396	11,101	25,697	13,99,152	
GRAND TOTAL	7,63,506	3,08,289	46,048	3,33,101	9,44,600	13,661	13,30,309	24,917	75,696	39,46,276	

(a) Differs from book balance owing mainly to unclaimed cheques.

No. III.—ACCOUNT OF PORT FUNDS for the Year ended 31st March 1921.

	PRINCIPAL FUNDS.				OTHER FUNDS.					
	Madras.	Bombay.	Calcutta.	TOTAL.	Madras.	Bombay.	Bengal.	Hatna.	Bihar and Orissa.	TOTAL.
Receipts.										
Land Revenue—										
Income from Land the property of the Funds	..	..	..	..	..	..	..	..	..	..
Income Tax—										
Income on Trades and Professions	..	..	..	..	..	..	..	..	..	..
Income—										
Interest on Government Securities and other Investments	..	..	..	..	..	..	..	..	..	..
Portage—										
Fees, Fines and Forfeitures	..	..	..	..	..	..	..	..	..	..
Maintenances—										
Office of Vessels	..	..	..	..	..	..	..	..	..	..
Salaries and Wages of Vessels and Stores	..	..	..	..	..	..	..	..	..	..
Portage receipts	..	..	..	..	..	..	..	..	..	..
Other Fees and Dues	..	..	..	..	..	..	..	..	..	..
Education—										
Miscellaneous	..	..	..	..	..	..	..	..	..	..
Medicine—										
Hospital receipts (including sale of Medicines)	..	..	..	..	..	..	..	..	..	..
Sanitation—										
Concessions Tax and Fees	..	..	..	..	..	..	..	..	..	..
Water-supply—										
Sale of Water	..	..	..	..	..	..	..	..	..	..
Superannuation—										
Contribution towards Pensions	..	..	..	..	..	..	..	..	..	..
Miscellaneous—										
Sales of old Materials	..	..	..	..	..	..	..	..	..	..
Sales of Land and Houses	..	..	..	..	..	..	..	..	..	..
Contributions (including Grants-in-aid from Government)	..	..	..	..	..	..	..	..	..	..
Rents of Houses	..	..	..	..	..	..	..	..	..	..
Sales of Fruit, Grass, etc.	..	..	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..
Public Works—										
Tolls and Ferries	..	..	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..
Profits and Advances—										
Loans from Government	..	..	..	..	..	..	..	..	..	..
Loans from the public	..	..	..	..	..	..	..	..	..	..
Salaries and Wages of Employees	..	..	..	..	..	..	..	..	..	..
Stock Account	..	..	..	..	..	..	..	..	..	..
Other Deposits and Advances	..	..	..	..	..	..	..	..	..	..
TOTAL RECEIPTS	33,91,969	4,55,11,341	4,15,44,458	9,04,50,769	17,54,199	1,49,35,734	4,64,458	1,02,33,691	12,183	27,42,051
OPENING BALANCE	8,73,135	81,26,116	10,87,059	1,03,95,010	5,13,148	11,00,679	13,61,549	19,36,095	895	52,47,274
TOTAL	42,67,995	5,39,47,457	4,26,31,517	10,08,46,369	22,97,615	1,63,39,413	18,29,007	1,21,89,696	13,028	31,96,679

[illegible]

(a) Differs from the closing balance owing mainly to uncashed cheques.
(b) On account of payments into Sinking Fund for repayment of loans.

(b) On account of payments into Sinking Fund for repayment of loans.

Receipts.

Receipts.												
	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LAND REVENUE—												
Incomes from Land, the property of the Funds	...	...	...	...	62,357	..	8,27,683	27,843	...	...	9,17,798
STAMPS—					...	...	...	...	...	...	71,972
Sale of stamps, etc.	...	...	71,972	...	...	...	...	...	...	...	7,79,257
EXCISE—					...	...	...	...	...	...	2,953
Abkari Farms	...	...	7,79,257	...	...	...	...	...	...	...	9,65,757
License fees and duties.	...	...	2,953	...	...	...	...	...	...	...	17,276
PROVINCIAL RATES—					...	...	...	...	...	...	6,01,779
Rates and Cesses on Lands	...	...	24,899	...	60,857	...	...	5,30,146	3,19,755	...	10,102
Miscellaneous	...	...	15,028	...	...	...	...	2,248	...	...	1,40,843
INCOME TAX—					...	...	...	...	...	...	1,185
Chowkidari Tax, etc.	...	...	...	...	...	...	...	6,01,779	...	...	38
REGISTRATION—					...	...	...	...	...	...	2,671
Fees and Miscellaneous	...	...	4,307	...	...	...	...	2,180	...	3,615	...
INTEREST—					...	...	...	...	...	...	...
Interest on Government Securities and other Investments	...	...	15,696	5,856	77,706	...	34,374	1,732	...	4,679	...
LAW AND JUSTICE—					...	...	...	...	...	...	...
General fees, fines and forfeitures	...	...	1,185	...	...	...	...	...	...	...	...
Miscellaneous	...	...	38	...	...	...	...	...	...	...	...
Jails	...	...	2,671	...	...	...	...	...	...	...	...
POLICE—					...	...	...	...	...	...	...
Border Military Police	...	...	...	...	1,02,167	24,713	1,02,766	39,623	7,301	2,949	...
Fees, Fines, and Forfeitures	870	...	...	1,58,140	...	11,812	...	312	...	79	...
Miscellaneous (including Cattle-pound receipts)	1,461	6,558	...	...	...	...	...	...	...	...	...
MARINE—					...	...	...	...	...	...	...
Hire of vessels.	...	...	...	...	62,159	...	...	...	...	...	62,159
Sale-proceeds of vessels and stores	...	...	...	...	...	...	712,550	...	...	...	7,12,550
Pilotage receipts.	...	...	...	430	457,471	...	...	...	...	...	4,57,901
Other Fees and Duties	...	...	...	...	...	...	...	...	...	...	...
EDUCATION—					...	...	...	...	...	...	...
School fees	11,250	...	1,35,766	...	3,595	...	37,549	1,022	...	5	1,45,038	
Miscellaneous	62,584	...	8,173	...	...	...	1,30,510	...	...	...	2,43,048
Contribution	...	...	...	...	...	...	...	...	...	...	...
MEDICAL—					...	...	...	...	...	...	...
Hospital receipts (including sale of medicines, etc.)	...	...	1,03,354	...	...	...	...	1,333	...	...	1,04,687
MISCELLANEOUS—					...	...	...	...	...	...	...
Sales of old materials	109	...	...	...	3318	...	...	95	...	...	3,513
Contributions (including Grants-in-aid from Government)	50,000	...	5,739	...	52,761	...	2,00,754	1,33,350	...	1,300	4,24,184	
Rents of Houses	110	...	...	...	...	...	...	6,875	...	...	6,985
Sales of fruit, grass, etc.	...	...	14,927	...	...	...	...	1,092	...	...	15,049
Miscellaneous	...	...	...	14,463	5,527	...	3,42,468	63,670	6,351	...	5,07,082
PUBLIC WORKS—					...	...	...	...	...	...	...
Tolls and Fines	...	...	576	...	...	...	...	216	...	...	1,092
Miscellaneous	...	1,57,172	10	...	1,59,912	2,79,050	...	1,190	...	...	5,77,661
DEPOSITS AND ADVANCES—					...	...	...	...	...	...	...
Stock Account	...	...	...	...	4,540	...	...	...	...	...	4,540
Sale-proceeds of Investments	...	...	...	...	...	...	10,600	...	...	...	10,600
Loans from Government	...	...	...	...	...	...	...	...	...	...	16,37,000
Other Deposits and Advances	...	...	10,456	...	10,653	...	74,611	1,23,081	...	...	2,18,243
TOTAL RECEIPTS	1,26,490	2,18,259	11,93,017	1,58,968	10,49,497	3,15,573	29,43,316	83,05,192	3,63,407	12,627	93,91,393	
OPENING BALANCE	18,013	1,53,164	1,59,290	1,16,169	—1,65,723	1,79,327	(6)5,23,313	(6)11,89,317	2,94,212	50,381	25,21,673	
GRAND TOTAL	1,44,503	3,71,723	16,87,377	2,74,997	8,83,774	4,94,902	28,96,659	44,85,509	6,57,619	43,008	1,19,12,971	

The difference between this and the closing balance of last year is due to subsequent adjustments.

(b) The difference between this and the closing balance of last year is due mainly to the exclusion of the Singapore District Road Committee which has been converted into a District Fund.

Таблица 1.
Дифференциалы.

Disbursements.					
Refund of Taxes					
Miscellaneous Refunds					
CHARGES OF COLLECTION OF REVENUE—					
Info and Coss Collecting Establishments					
Other Collecting Establishments					
Stamps—Miscellaneous					
Registration—Establishment					
Interest on Debt					
GENERAL ADMINISTRATION—					
Establishments engaged in General Management and Accounts					
LAW AND JUSTICE—					
Courts of Law					
Jails					
POLICE—					
Border Military Police					
Village Police					
Other Police					
Executive Force					
MISCELLANEOUS (including Cattle-pounds, etc.)					
MAINE—					
Dockyard and Port Establishments					
Ship and Boat Establishments					
Rio de Janeiro Establishment					
Building, purchase, and repair of ships					
Miscellaneous					
EDUCATION—					
Colleges and Schools					
Scholarships and Prizes					
Grants-in-aid					
Miscellaneous					
MEDICAL—					
Professional Establishment					
Hospitals and Dispensaries					
Vaccination					
MINOR DEPARTMENTS—					
Public Gardens (Establishments and other charges)					
Conservancy (Establishment and other charges)					
Lighting (Establishment and other charges)					
Veterinary (Establishment and other charges)					
Statistical (Establishment and other charges)					
SUPPLEMENTARY—					
Pensions and Gratuities (including Genl. Provd. Fund)					
MISCELLANEOUS—					
Rent, Rates, and Taxes					
Petty Establishment					
Miscellaneous					
PUBLIC WORKS—					
Supervising Establishment, Tools and Plant					
Original Works—					
Buildings					
Roads					
Other Works					
Maintenance and Repairs—					
Buildings					
Roads					
Other Works					
Petty Construction and Repairs					
DEPOSITS AND ADVANCES—					
Investment in Government Securities or otherwise					
Repayment of Loans from Government					
Stock Accounts					
Other Deposits and Advances					
TOTAL DISBURSEMENTS					
CLOSING BALANCE					
GRAND TOTAL					

(a) Differs from book balance due mainly to uncashed checks.

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1920-1921.

N B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNI

RECEIPTS.	India. General.	North-West Frontier Province.	MADRAS.		BOMBAY.	Number of Items.
			Presidency Corporation	District Municipalities.	Presidency Corporation.	
	Rs.	Rs. (a)	Rs.	Rs. (a)	Rs.	
By Balance in hand at the close of last year	12,95,574	12,42,038	23,49,505	48,78,607	8,80,418	1
REVENUE.						
<i>A.—Municipal Rates and Taxes—</i>						
1. Octroi less refunds	7,93,944	8,67,690	...	...	29,38,070	2
2. Tax on houses and lands	3,99,439	4,467	12,82,515	19,50,293	77,84,334	3
3. Tax on animals and vehicles	44,180	212	1,05,135	3,94,744	7,33,766	4
4. Tax on professions and trades	11,228	1,037	6,24,792	4,08,802	1,33,600	5
5. Tolls (on roads and ferries)	38,971	...	59,357	12,83,290	...	6
6. Water rate	15,377	1,883	8,36,104	9,40,085	53,26,246	7
7. Lighting-rate . . . . .	...	...	2,57,232	...	...	8
8. Conservancy (including scavenging and latrine rates)	25,066	712	...	...	21,33,991	9
9. Other taxes	989	1	2,22,258	14,423	...	10
	13,30,094	8,76,002	34,47,293	49,97,637	1,70,50,007	11
<i>B.—Realisations under special Acts—</i>						
1. Pounds	11,780	950	...	499	...	12
2. Hackney carriages	29,339	3,143	...	...	24,530	13
3. Others	8,74,919	...	...	24,822	1,54,406	14
	9,16,047	4,093	...	25,321	1,78,936	15
<i>C.—Revenue derived from Municipal property and powers apart from taxation—</i>						
1. Rents of lands, houses, sarais (rest-houses), Dak bungalows, etc.	2,60,352	2,00,709	54,882	1,29,766	2,15,301	16
2. Sale-proceeds of lands and produce of lands, etc.	78,605	13,433	1,06,272	2,09,888	3,73,099	17
3. Conservancy Receipts (other than taxes and rates)	63,921	31,132	13,319	1,61,287	...	18
4. Fees and Revenue from Educational institutions	6,398	1,611	5	3,26,004	47,653	19
5. " " Medical institutions	1,609	71	...	16,259	...	20
6. " " markets and slaughter-houses	1,21,821	874	1,18,756	5,47,068	8,39,604	21
7. " " Tramways . . . . .	...	10	...	...	30,323	22
8. Other fees	2,64,696	17,336	2,26,343	2,40,925	1,225	23
9. Fines under Municipal and other Acts	29,122	9,209	3,396	97,585	72,724	24
10. Interest on Investments—(i) General	79,995	31,943	2,490	68,685	6,36,084	25
(ii) Educational . . . . .	...	...	...	841	2,553	26
(iii) Medical	15	25	2,325	6,423	...	27
11. Premium on Loans . . . . .	...	...	...	...	...	28
	9,04,534	3,06,353	5,27,788	18,94,781	22,19,166	29
<i>D.—Grants and Contributions (for general and special purposes)—</i>						
1. From Government—(i) General	5,10,609	1,19,799	5,39,826	11,54,744	...	30
(ii) Educational	72,916	6,648	...	5,56,549	2,55,007	31
(iii) Medical	40,457	1,22,990	325	85,808	...	32
2. From Local Funds—(i) General . . . . .	...	...	...	22,916	...	33
(ii) Educational . . . . .	...	...	...	31,968	...	34
(iii) Medical . . . . .	...	2,490	...	1,67,915	...	35
3. From other sources—(i) General	27,986	...	...	18,576	...	36
(ii) Educational . . . . .	...	250	...	411	...	37
(iii) Medical	369	1,200	...	49,579	...	38
	6,57,737	2,53,377	5,40,161	20,91,457	2,55,007	39
<i>E.—Miscellaneous—</i>						
1. Recoveries on account of services rendered to private individuals	1,73,796	664	55,842	4,16,295	...	40
2. Other items	93,494	5,98,139	6,68,263	1,64,205	4,98,738	41
	2,67,290	5,98,803	7,24,105	5,80,500	4,98,738	42
TOTAL REVENUE						
	40,75,702	20,38,628	52,39,337	95,89,646	2,02,01,854	43
<i>F.—Extraordinary and Debt—</i>						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	11,000	2,07,500	...	19,198	3,35,11,325	44
2. Loans—						
(a) From Government . . . . .	...	...	5,00,000	2,07,060	50,00,000	45
(b) Raised in the open market . . . . .	...	...	...	...	40,00,000	46
3. Realisations of Sinking Fund for repayment of loans . . . . .	...	...	2,36,791	6,868	8,27,214	47
4. Advances—(a) Permanent	225	...	415	3,397	...	48
(b) Other	1,03,750	525	2,89,201	9,75,359	1,13,25,265	49
5. Deposits	1,31,414	3,997	7,88,257	5,00,915	6,60,32,636	50
6. Other items . . . . .	...	...	...	...	28,38,033	51
TOTAL	2,49,389	2,12,022	18,14,664	18,02,827	12,35,34,477	51
TOTAL RECEIPTS . Rs.						
	43,25,091	22,50,650	70,54,001	1,13,92,473	14,37,36,331	52
GRAND TOTAL Rs.						
	56,20,665	34,92,688	94,03,506	1,62,71,080	14,46,16,749	53

CIPALITIES for 1920-21.

Number of Items.	BOMBAY.	BENGALE.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs. (a)	Rs. (a)	Rs. (a)	Rs. (a)	Rs. (a)	Rs. (a)	Rs.	Rs.
1	62,97,610	66,90,515	16,95,942	30,06,474	49,64,215	30,43,435	13,65,687	17,40,197	2,12,167	3,96,62,864
2	39,97,440	...	...	30,90,962	55,91,060	...	41,798	11,81,025	...	1,85,04,989
3	20,81,738	56,13,192	20,90,975	5,68,297	4,10,780	21,53,868	7,65,550	1,40,339	1,27,534	2,53,73,321
4	3,20,809	2,24,635	2,49,601	1,23,304	50,664	1,24,346	1,36,653	79,486	25,473	26,73,608
5	22,268	10,43,008	1,27,986	1,3,106	13,488	...	26,911	1,00,783	646	26,51,658
6	3,14,650	...	91,526	2,86,284	19,251	3,34,322	81,084	43,477	22,953	25,81,645
7	19,21,959	25,46,597	9,50,346	8,06,477	73,560	11,49,649	1,80,219	4,16,464	77,164	1,32,42,020
8	15,136	8,93,003	2,38,494	...	...	4,69,401	...	...	...	19,03,771
9	8,78,911	9,45,547	13,52,723	8,244	5,232	17,16,040	4,68,021	3,14,632	1,06,658	80,36,676
10	3,90,986	...	4,31,230	19,31,717	6,73,325	...	2,03,917	4,46,968	35,055	42,94,269
11	99,43,837	1,12,65,987	55,63,780	70,38,391	67,77,350	59,48,126	19,09,133	27,23,177	3,95,483	7,92,61,357
12	94,016	...	43,389	1,12,836	47,063	25,240	29,941	1,50,449	27,880	5,11,045
13	893	1,19,130	11,128	61,470	40,259	90,216	9,188	17,136	491	4,06,881
14	2,590	1,00,939	94,466	15,404	8,364	41,192	4,974	19,533	1,620	13,43,229
15	97,499	2,20,069	1,48,983	1,59,640	95,676	1,56,643	44,104	1,87,148	29,991	22,94,155
16	2,92,783	1,20,763	1,25,797	6,50,377	5,07,622	4,25,205	39,756	1,99,575	10,007	32,25,895
17	25,47,060	10,26,069	23,603	1,54,332	2,69,399	31,283	7,551	1,12,462	3,588	50,45,301
18	1,39,676	38,326	31,986	2,60,244	2,87,943	46,442	2,777	30,819	2,268	11,13,140
19	2,18,403	...	58,516	43,075	2,36,312	22,055	1,603	88,297	1,583	10,51,515
20	23,843	1,402	56	2,634	23,519	33,323	6,108	700	...	1,09,524
21	6,95,193	10,53,199	74,016	3,95,949	47,508	24,23,522	1,47,274	2,31,358	60,483	67,56,630
22	5,877	77,622	7,119	...	3,21,694	44,549	...	...	...	4,86,607
23	1,39,985	1,26,899	1,61,996	8,79,624	6,46,740	6,97,221	19,371	65,835	1,863	33,90,559
24	49,378	1,05,111	40,011	1,00,630	50,316	94,555	15,703	17,400	3,961	6,89,701
25	2,09,260	3,05,769	15,769	1,89,354	1,41,825	2,30,576	17,764	13,448	160	19,43,222
26	11,034	...	1,863	2,920	2,365	...	87	...	...	21,668
27	8,100	...	2,483	1,363	1,865	...	6,218	...	...	28,322
28	...	...	...	...	26,644	...	...	...	1,000	27,644
29	43,40,692	28,55,163	5,46,217	26,80,562	24,63,662	40,48,831	2,64,712	7,52,894	84,918	2,38,90,223
30	2,13,419	82,657	4,16,231	6,63,568	4,23,859	5,55,319	5,22,041	2,00,540	2,13,316	56,20,958
31	12,27,514	...	1,08,056	1,31,377	2,62,754	95,047	97,065	2,07,502	20,001	30,87,857
32	70,255	...	5,760	35,070	66,756	71,340	89,064	15,575	580	6,09,930
33	22,425	...	12,480	13,678	7,337	29,473	28,954	19,400	6,187	1,62,850
34	60,204	...	225	336	27,476	3,500	636	10,154	11,376	1,48,875
35	56,660	...	11,313	3,378	32,182	63,124	1,76,480	1,713	1,400	5,71,655
36	31,733	11,091	1,58,673	11,663	1,007	15,895	72,467	8,456	4,200	3,61,747
37	52,953	...	14,783	212	26,492	2,27,184	313	1,500	...	3,24,098
38	18,234	...	8,191	650	37,502	19,840	1,82,488	...	150	2,18,203
39	17,53,427	93,728	7,33,762	9,09,932	9,40,365	10,85,722	11,69,508	4,64,840	2,57,210	1,12,06,223
40	68,773	...	37,026	83,636	27,812	27,71,206	1,054	12,032	3,316	36,51,452
41	18,03,756	11,29,843	76,724	3,21,285	8,46,221	1,11,970	43,207	2,42,360	12,746	66,10,961
42	18,72,529	11,29,843	1,13,750	4,04,921	8,74,033	28,83,176	44,261	2,54,392	16,062	1,02,62,403
43	1,80,08,044	1,55,61,790	71,06,492	1,12,18,446	1,11,51,086	1,41,22,503	34,31,718	43,82,451	7,83,664	12,69,14,361
44	21,87,844	21,354	1,72,812	4,63,895	6,98,167	49,338	25,955	50,155	...	3,74,18,587
45	2,06,997	...	3,21,165	4,65,000	1,50,000	6,14,500	...	2,25,000	...	76,89,722
46	...	66,41,800	...	...	...	...	...	...	...	1,06,41,800
47	75,020	9,52,146	...	...	9,04,796	3,93,983	...	7,333	...	34,04,151
48	41,137	...	1,040	6,013	23,553	999	5,833	6,815	110	89,537
49	71,791	...	2,65,917	3,776	1,37,071	8,73,650	2,11,533	2,50,035	1,662	1,51,12,569
50	22,73,619	3,63,250	1,80,220	49,071	1,35,144	4,31,369	1,97,634	2,38,222	8,626	7,17,29,813
51	54,62,408	82,78,659	9,41,154	9,87,759	20,48,721	23,63,839	4,41,955	7,77,590	9,798	14,89,24,162
52	2,34,70,452	2,38,43,349	80,47,346	1,22,06,205	1,31,99,807	1,64,86,342	38,72,673	51,60,041	7,93,462	27,58,38,523
53	2,97,68,032	3,65,33,864	97,43,588	1,52,12,679	1,81,64,022	1,95,29,777	52,38,340	69,00,238	10,05,629	31,55,00,587

(a) The difference from last year's closing balance is due to subsequent adjustments.

ACCOUNT of MUN.

DISBURSEMENTS.	India, General.	North-West Frontier Province.	MADRAS.		Bombay Presidency Corporation.	of Number Items.
			Presidency Corporation.	District Muni- cipalities.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,61,976	51,209	67,290	5,63,658	4,19,823	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,95,691	80,657	1,82,616	1,97,078	5,87,191	2
3. Collection of tolls on roads and ferries	300	...	...	2,57,059	...	3
4. Survey of land	2,510	...	10,108	30,234	...	4
5. Refunds (other than Octroi)	7,465	102	73,769	1,73,554	...	5
6. Pensions and Gratuities	18,566	3,690	23,758	5,037	2,19,760	6
7. Annuities	96	...	...	48,079	...	7
	3,89,634	1,35,058	3,60,531	12,73,533	12,20,674	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	5,495	27,074	22,604	8,781	2,81,330	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,54,613	61,703	4,50,816	4,50,418	4,09,783	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,248	6,102	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	3,445	6	2,697	3,865	...	12
5. Destruction of dogs	...	...	...	...	2,131	13
	1,61,801	94,882	4,76,117	4,69,017	6,96,294	14
C.—Public Health and Convenience—						
1. Water supply { Capital outlay	61,618	9,196	2,60,626	3,28,810	6,02,303	15
{ Establishment, repairs, etc.	4,03,079	63,103	2,84,684	6,03,889	8,11,645	16
2. Drainage { Capital outlay	44,152	27,639	8,40,082	6,14,672	14,80,860	17
{ Establishment, repairs, etc.	19,058	20,737	4,74,601	1,88,630	10,29,960	18
3. Conservancy (including road cleaning and watering) and latrines	5,79,911	2,43,709	7,59,223	18,23,607	33,49,593	19
4. Charges on account of Health Officers and Sanitary Inspectors	58,920	3,789	...	1,26,680	2,35,453	20
5. Hospitals and Dispensaries	2,18,439	1,25,319	1,83,052	8,10,720	6,15,939	21
6. Plague charges	43,815	11,417	1,751	3,881	1,23,278	22
7. Vaccination	8,862	7,029	...	43,557	33,363	23
8. Other Sanitary requirements	1,70,687	1,264	38,889	83,185	22,919	24
9. Markets and slaughter-houses	24,104	2,580	38,312	67,241	4,58,641	25
10. Pounds	5,697	...	...	316	...	26
11. Dak-bungalows and Serais	1,801	990	...	34,514	1,883	27
12. Arboriculture, Public Gardens and experimental cultivation	70,148	1,03,103	73,973	18,447	1,23,425	28
13. Veterinary charges	17,316	12,178	...	22,988	13,612	29
14. Registration of births and deaths	10,812	1,237	35,914	57,032	2,85,192	30
15. Public Works :						
(i) Establishment	1,16,805	11,368	76,931	1,49,923	4,10,062	31
(ii) Building	2,20,048	1,32,437	33,012	9,59,246	7,53,668	32
(iii) Roads	6,50,711	74,022	26,2213	10,93,983	26,71,027	33
(iv) Stores	3,159	10,041	...	15,310	...	34
(v) Miscellaneous works	13,038	...	...	...	...	35
16. Model cow house and milk Depôts	...	...	...	...	...	36
	27,42,240	8,61,982	37,18,823	71,20,034	1,31,75,314	37
D.—Public Instruction—						
1. Schools and Colleges	1,76,878	78,101	96,625	12,59,319	15,90,252	38
2. Contributions	43,524	20,870	35,389	2,420	1,23,878	39
3. Libraries, Museums, Menageries, etc.	3,685	1,844	19,017	362	42,898	40
	2,23,987	1,00,315	1,50,981	12,62,101	17,57,028	41
E.—Contributions—						
For General purposes	2,31,801	...	...	16,105	15,91,249	42
F.—Miscellaneous—						
1. Interests on Loans { Previous years	...	...	6,457	13,989	1,25,276	43
{ Current year	58,768	...	4,65,725	1,50,135	34,73,887	44
2. Discount	...	...	...	...	...	45
3. Actual cost of works done for private individuals	61,681	...	41,647	56,328	...	46
4. Other items	3,41,127	100,643	3,35,165	4,61,743	27,02,583	47
	4,67,576	1,09,643	8,48,984	6,82,185	63,01,696	48
TOTAL EXPENDITURE—Carried over	Rs. 42,20,039	12,92,880	55,54,946	1,08,17,025	2,47,42,281	49

* Includes vaccination.

CIPALITIES for 1920-21—continued.

Number of Items.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District M- unicipalities.	Presidency Corporation.	District M- unicipalities.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Rs. 7,24,573	Rs. 9,36,699	Rs. 2,54,281	6,36,920	4,37,727	5,81,091	89,137	2,75,802	33,813	51,86,909
2	6,23,523	4,85,692	2,92,078	5,22,373	6,67,692	2,02,191	1,28,945	2,45,341	23,868	44,34,266
3	58,828	...	2,213	91,034	560	7,854	1,246	9,346	220	4,26,660
4	36,378	...	11,855	37,438	2,589	21,037	17,024	4,781	262	1,74,250
5	21,448	...	13,704	29,812	27,389	36,810	1,050	16,171	904	4,02,168
6	72,437	1,98,277	1,883	4,270	3,694	9,457	408	1,04,144	978	6,63,259
7	268	...	...	1,247	783	4,178	...	264	...	55,815
8	15,37,455	16,20,668	5,76,014	13,33,094	11,40,434	8,12,618	2,37,810	6,55,849	60,045	1,13,43,417
9	1,54,314	2,73,957	1,70,719	26,581	51,740	3,37,836	80	21,468	146	13,88,138
10	7,46,424	8,67,259	4,71,133	12,27,318	5,53,830	5,65,050	1,72,124	1,74,705	35,110	63,40,283
11	631	...	...	6,029	60,814	...	...	...	...	74,824
12	2,206	690	1,298	1,110	268	31	569	862	301	17,348
13	...	...	...	...	...	...	...	...	...	2,121
14	9,03,575	11,41,906	6,43,150	12,61,038	6,66,652	9,02,917	1,72,778	2,00,035	35,557	78,22,714
15	3,28,795	1,33,315	1,60,772	3,73,914	3,74,572	1,10,056	1,79,045	1,59,457	77,688	31,53,162
16	10,99,342	13,06,470	5,47,084	10,93,331	4,93,209	7,46,712	1,81,785	4,04,050	79,986	81,71,369
17	2,49,978	3,98,920	71,859	6,92,811	2,63,205	6,266	29,024	2,99,014	22,034	50,70,016
18	5,14,760	7,48,066	2,06,695	1,86,747	1,48,151	9,07,599	85,909	65,743	13,058	40,09,117
19	26,29,484	23,51,826	19,18,637	20,27,980	14,62,895	20,21,179	8,63,312	9,91,068	2,16,896	2,14,42,380
20	78,167	3,89,567	1,39,413	1,60,065	1,29,177	3,58,111	91,406	38,526	4,618	18,11,792
21	6,14,317	4,89,240	2,92,382	2,11,980	10,32,040	10,22,794	4,81,394	1,29,310	19,330	62,46,277
22	1,05,401	...	4,724	1,731	37,301	67,096	6,933	41,758	...	4,84,086
23	50,184	56,774	28,923	37,086	29,170	56,262	13,104	17,749	2,877	3,83,940
24	39,529	3,729	36,909	3,31,970	40,438	1,07,630	90,876	24,942	8,064	10,11,052
25	1,71,189	13,45,502	31,442	95,475	85,666	15,26,338	59,818	75,924	7,851	39,55,066
26	40,114	...	3,258	31,677	16,752	18,131	3,596	52,668	8,059	1,80,238
27	16,791	...	70	6,126	12,991	3,334	5,799	11,114	114	95,557
28	1,73,611	1,35,257	7,221	1,20,345	2,79,559	52,335	9,017	44,256	4,777	12,20,474
29	15,727	...	8,982	6,346	10,884	85,357	8,287	15,456	50	2,17,213
30	30,853	...	11,657	23,906	10,060	35,264	909	4,354	...	4,57,220
31	1,27,359	3,86,271	1,62,816	1,96,025	1,95,633	6,05,544	56,378	58,227	15,279	25,08,621
32	2,90,202	1,99,950	1,15,385	1,17,862	1,72,911	44,088	32,774	26,679	6,712	31,01,004
33	14,79,045	28,10,590	5,85,714	8,92,659	11,21,233	9,00,173	2,65,565	3,38,054	97,644	1,30,01,483
34	50,465	2,58,680	5,593	71,147	71,038	336	2,867	26,465	1,817	5,14,951
35	81,829	...	...	...	...	2,31,219	...	...	...	3,20,086
36	...	750	...	...	...	...	...	...	...	750
37	81,87,142	1,10,14,907	43,39,536	66,79,183	59,86,885	89,05,824	24,66,798	28,82,817	5,78,849	7,86,59,914
38	28,89,668	...	1,15,376	7,79,939	11,15,372	3,86,957	55,470	7,25,744	46,998	93,16,719
39	97,835	1,01,984	1,62,383	1,39,289	2,06,836	3,17,554	1,11,951	26,797	8,318	13,98,528
40	50,668	25,794	6,196	51,427	28,320	2,466	1,563	9,547	2,838	2,40,575
41	30,38,171	1,27,778	2,83,955	9,70,655	13,50,578	7,06,977	1,69,004	7,62,088	58,201	1,09,61,822
42	63,188	10,48,899	7,762	3,49,150	2,82,891	1,48,288	5,118	73,858	2,158	38,20,461
43	1,64,857	...	2,342	...	300	6,40,238	471	20,271	...	9,75,201
44	1,41,798	20,41,275	1,62,740	4,11,807	1,34,806	54,239	25,015	86,447	8,611	72,13,693
45	4,111	8,634	...	...	...	...	...	...	...	12,745
46	48,245	640	24,297	39,263	39,096	10,923	645	6,205	1,499	3,33,469
47	19,44,560	3,10,446	2,37,574	8,49,734	15,42,261	1,92,471	1,20,223	1,38,988	15,110	92,95,633
48	23,03,571	23,60,995	4,26,953	13,60,304	17,16,463	8,97,871	1,46,359	2,51,911	25,220	1,78,30,741
49	1,60,33,102	1,73,15,153	62,77,370	1,18,83,424	1,11,43,903	1,23,74,495	31,97,857	48,26,553	7,60,033	13,01,39,069

ACCOUNT of MUNI

DISBURSEMENTS.	India, General.	North-West Frontier Province.	MADRAS		BOMBAY.	of Number Items.
	Rs.	Rs.	Presidency Corporation.	District Municipa- lities.	Presidency Corporation.	
Brought forward	42,20,989	12,92,880	55,54,946	1,03,17,025	2,47,42,284	1
<i>G.—Extraordinary and Debt—</i>						
1. Investments—						
(a) In Securities (other than for Sinking Fund)	10,174	1,84,200	...	9,85,381	91,91,534	2
(b) In Savings Bank	...	46,000	...	1,63,257	2,39,51,559	3
2. Payments to Sinking Funds	...	...	1,85,196	7,676	—1,82,269	4
3. Re-payment of Loans	90,851	...	1,51,669	2,32,557	50,23,425	5
3. A.—Plant and Machinery	...	...	...	...	4,74,592	6
4. Advances—						
(a) Permanent	425	...	2,130	4,107	...	7
(b) Other	12,452	40,482	94,303	7,75,107	1,68,94,078	8
5. Deposits	1,47,187	12,407	7,56,611	5,61,701	6,26,01,056	9
TOTAL	2,61,039	2,83,639	11,89,900	27,29,786	11,80,01,625	10
TOTAL DISBURSEMENTS . Rs.	44,81,128	15,75,919	67,44,855	1,35,46,811	14,27,46,309	11
Closing Balance	11,39,537	10,16,769	26,58,651	27,24,269	78,70,440	12
GRAND TOTAL . Rs.	56,20,665	31,92,688	94,03,506	1,62,71,080	14,46,16,749	13

Memorandum of

<i>Liabilities—</i>						
Balance of Loans	12,77,751	...	1,10,30,043	33,13,470	8,48,28,052	14
Less— Balances of Sinking Funds	...	...	30,50,897	1,41,340	2,30,49,207	15
NET BALANCES OF LOANS	12,77,751	...	79,49,146	31,72,130	6,17,78,845	16
Deposits	1,55,639	3,997	3,24,567	5,74,699	35,21,972	17
	14,33,390	3,997	82,73,713	37,46,829	6,53,00,817	18
<i>Claims —</i>						
Advances Recoverable	50,832	79,097	4,38,624	3,44,716	16,60,608	19
NET AMOUNT OF DEBT . Rs.	13,82,558	—75,100	78,35,089	31,02,113	6,36,40,209	20

Memorandum

Description of Securities.						
Government Promissory Notes	5,92,800	50,700	23,84,100	3,60,852	35,86,900	21
Municipal, etc., Debentures	...	...	...	...	31,85,500	22
Other Investments	...	3,89,120	6,92,500	14,93,656	1,09,01,985	23
War Loans and Bonds 1920 and 1921	2,79,515	1,17,000	...	...	1,84,175	24
TOTAL	8,62,315	5,56,820	30,76,600	18,54,008	1,81,58,560	25

CIPALITIES for 1920-21—concluded.

Number of Items.	BOMBAY.	BENGAL.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,60,33,102	1,73,15,153	62,77,370	1,18,83,424	1,11,43,903	1,23,74,495	31,97,857	43,25,558	7,60,633	13,01,39,069
2	25,21,529	...	218	45,000	6,03,921	34,112	20,100	3,900	...	1,36,03,219
3	1,20,618	...	2,35,740	1,10,200	8,00,039	1,13,000	28,042	...	1,000	2,55,69,555
4	1,30,711	19,75,769	...	17,531	4,421	5,48,505	...	...	...	27,37,540
5	2,36,560	20,83,100	3,18,372(c)	6,21,466	3,33,171	5,57,613	68,198	1,34,556	3,314	38,79,862
6	...	...	...	...	...	...	...	...	...	4,74,592
7	26,749	510	1,235	4,389	14,803	70	16,513	6,387	195	77,568
8	8,72,663	10,03,662	3,70,143	14,658	1,61,732	3,94,062	2,00,379	2,62,292	3,243	2,10,99,206
9	24,31,531	...	2,22,998	60,309	30,037	2,76,376	4,16,987	2,65,794	9,563	6,77,92,557
10	63,40,361	50,63,041	11,48,856	8,73,653	19,51,124	19,23,738	7,50,224	6,92,929	22,315	14,12,34,089
11	2,23,73,463	2,23,73,194	74,26,226	1,27,57,077	1,30,95,027	1,42,98,233	39,48,081	55,19,487	7,82,348	27,16,73,158
12	73,94,599	81,55,670	23,17,362	24,55,602	50,68,995	52,31,544	12,90,259	13,80,751	2,23,281	4,35,27,729
13	2,97,68,062	3,05,33,864	97,43,598	1,52,12,679	1,81,64,022	1,95,29,777	52,38,340	69,00,238	10,05,629	31,55,00,887

Liabilities and Claims.

				(a)	(b)					
14	85,23,796	5,26,06,100	40,27,797	1,06,65,420	28,63,256	1,72,49,632	5,47,000	27,25,528	1,76,642	19,98,34,487
15	24,58,193	49,51,935	...	4,38,000	...	77,93,117	...	...	...	4,19,12,739
16	60,66,603	4,76,54,115	40,27,797	1,02,27,420	28,63,256	94,56,515	5,47,000	27,25,528	1,76,642	15,79,21,748
17	6,93,889	22,72,340	1,80,172	45,642	4,34,550	3,84,715	1,11,269	77,365	...	87,80,310
18	67,59,492	4,99,26,455	42,07,969	1,02,73,062	32,97,806	98,41,230	6,58,269	26,02,893	1,76,642	16,67,02,564
19	6,72,291	23,27,746	3,71,448	52,199	...	22,80,164	4,16,987	83,018	...	87,77,730
20	60,87,201	4,75,98,709	38,36,521	1,02,20,863	32,97,806	75,61,066	2,41,282	27,19,875	1,76,642	15,79,21,834

of Investments.

21	3,18,200	...	1,62,005	36,32,042	12,15,401	76,76,800	2,61,378	39,900	...	2,12,81,778
22	...	10,11,200	10,539	...	...	2,57,400	4,000	...	...	1,13,63,639
23	40,25,612	76,06,200	2,58,133	...	14,98,290	1,24,317	46,582	39,367	...	1,94,69,562
24	...	...	1,87,237	...	...	4,38,600	85,600	93,265	...	13,85,392
25	43,43,812	86,17,400	6,17,914	36,32,042	27,13,691	84,97,117	3,97,560	1,72,532	...	6,86,00,371

(a) Excludes Rs. 98,672 being the balance of loan of 1 lakh made to the Municipal Board, Lucknow, now transferred to the Lucknow Improvement Trust.

(b) Includes Rs. 1 lakh given as loan to the Municipal Committee, Jhang and the repayment of Rs. 600 by the Municipal Committee, Dinga, but not accounted for by the Accountant General.

(c) Includes Rs. 20,000 on account of the repayment of loans of Rs. 10,000 each by the Chinsura and Narayangunge Municipalities which are not included in Appendix D.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1921.

[NOTE.—This column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1921.]

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-1921.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Ajmer Municipality.	Water-supply scheme.	G. I. For. D. No. 147-I, dated 12th January 1892 .	2,18,000	5 p. c.	90,373	...		...	8,351
	Bhaonta water-supply scheme.	For. Dept. Tol. No. 268-Estb., dated 27th February 1914 .	4,00,000	4 "	3,52,197	...		...	8,780
	Do.	Letter No. 686-C. S. of 27th February 1917 from the Secy. to P. W. D., Rajputana	40,000	5 "	26,320	...	4,68,890	...	3,677
Delhi do.	Water-works and sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively, and No. 315, dated 10th July 1899.	10,65,000	4 "	11,315	...		...	53,901
	Extension of water-works.	Punjab Government letter No. 215-B. & C., dated 8th May 1912, and No. 225, dated 8th May 1912	5,50,000	4 1/4 "	4,47,797	...		...	12,396
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910	3,00,000	5 "	...	3,00,000	7,59,112	...	...
Secunderabad Cantonment Committee.	Water-works	G. I. F. D. No. 1857-A., dated 28th April 1897	30,500	4 "	13,077	..	13,777	...	1,193
		TOTAL INDIA, GENERAL .			9,41,079	3,00,000	12,41,079	...	88,298
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893	66,000	4 1/4 p. c.	9,650	...	9,650	...	3,379
Anakapalle Municipality.	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914, and No. 260-M., dated 29th February 1915, and Finl. No. 1252-1, dated 19th February 1915	8,000	4 "	1,728	...		...	1,662
	Town survey .	M. G. L. M. Mis. No. 606-M., and M. G. F. D. Endt. No. 2731-1, dated 31st March 1917	9,500	5 p. c.	6,650	...		...	...
	Acquisition of land for the extension of the market.	M. G. L. and M. Dep., Mis. No. 2133-M., dated 19th December 1919, communicated in Finl. Port. Endt. No. 7125-B-1, dated 22nd December 1919	8,000	6 "	4,000	...	12,378	...	4,000
		Carried over .			22,028		22,028	...	9,041

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March
1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANC- TIONED.	RATE OF INTER- EST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>					22,028	.	22,028	...	9,041
Bangalore Municipality (Civil and Military Station.)	Water-supply	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Estb., dated 4th July 1911, to the Honourable the Resident in Bangalore	30,000	4 p.c.	49,749	...	19,749	...	3,746
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	1,13,924	...		...	3,960
	Ditto	M. G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 9th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913, and No. 260-M., dated 11th Febru- ary 1913	26,300	4 „	18,164	...		...	1,162
	Ditto	M. G. J. M. No. 54-M., dated 12th January 1915, and 517- M., dated 31st March 1915	9,770	4 „	7,593	...	1,39,681	...	399
Bczwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and M. G. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 1141- M., dated 13th July 1908, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respect- ively	1,25,000	4 „	61,922	...	61,922	...	6,463
Chidambaram do	Payment of municipal contribution to P. W. D. for the com- pletion of water-works.	M. G. Mis. No. 410-M., dated 27th February 1916, and Local Municipal No. 607-M., dated 28th March 1916 and 2153-1-Financial, dated 30th March 1916	24,000	4 „	19,634	...	...	...	943
	Town Survey	S. O. Mis. No. 532-M. L. and M. dated 19th April 1920 and Fm. End. No. dated 21st April 1920	6,700	6 „	6,700		26,334	6,700	
Cocanada Mu- nicipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897. and 146-M., dated 3rd February 1897	1,18,100	4½ „	32,511	...		...	5,427
	Ditto	M. G. Local and Municipal No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th Nov- ember 1903	26,420	4 „	5,049	...		...	1,676
	Survey	M. G. L. M. Dept. Mis., No. 20-M., dated 5th Janu- ary 1918, and Mis. No. 437- M., dated 18th March 1918, communicated in Finl. Dept. Endt. No. 183-I., dated 10th January 1918, No. 2484—1 Financial dated 21st March 1918, and G. O. Mis. No. 244-M., dated 14th February 1920	26,000	6 „	24,028	...		...	1,922
Carried over					61,568		2,99,744	6,700	34,789
					2,99,714				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			2,99,714	...	2,99,714	6,700	34,789
Cocanada Municipality— <i>contd.</i>	Water-works	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907	46,500	1 p.c.	61,588	...			2,601
		M. G. F. D. No. 52, dated 25th March 1909	8,000	4 "	3,973	...			413
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3796-1-Fl., dated 10th June 1913	13,000	4 "	4,446	...			1,371
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl., dated 10th March 1913, and No. 137-M., dated 22nd January 1913, and M. G. F. D. No. 5186-1, dated 13th August 1913, and No. 1521-M., dated 6th August 1913	25,000	4 "	18,385	...	1,06,300		1,063
Cochin do.	Completion of works connected with the reclamation of the Kalyetty Swamp.	M. G. L. M. No. 1935-M., dated 10th October 1913, and No. 77-M., dated 12th January 1914, and Financial, No. 334-1, dated 16th January 1914.	14,080	4 "	10,944	...	10,944		5.5
Coimbatore do.	Sanitary improvement.	M. G. L. and M. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905	62,000	4 "	20,291	...			3,107
	Advances to the Otheelakkai's building society.	M. G. L. M. and M. D. Mis. No. 394-M., dated 11th March 1919, communicated in Financial Department Endorsement No. 1332-B-1, dated 14th March 1919	25,000	6 "	23,842	...	44,133		1,158
Conjeevaram do.	Water-supply.	M. G. No. 1886-M., dated 13th November 1895, and No. 1382-M., dated 24th August 1895	1,28,500	4 1/2 "	39,186	..			5,749
	Water-works	M. G. L. and M. No. 36-M., dated 16th January 1908, No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908. M. G. L. & M. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, Financial Department dated 3rd January 1910	11,000	4 "	4,848	...			562
			18,460	4 "	...	...			11,021
	Water-works	M. G. No. 2717-I Fl., dated 30th June 1910, and L. M. No. 830-M., dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910	4,200	4 "	1,679	...	45,7.3		149
Coonoor do.	Water-supply.	M. G. L. and M. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904 respectively	62,000	4 "	16,39	...			3,761
	Ditto	M. G. L. and M. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively.	60,880	4 "	15,202	...			3,723
		Carried over			31,741				
					5,06,804	...	5,06,804	6,700	70,712

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921.—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			5,06,804		5,06,804	6,700	70,711
Coonoor municipality— <i>contd.</i>	Land acquisition.	M. G. L. & M. Nos. 332-M., dated 28th February, and 594-M., dated 28th March 1906	11,400	4 p. c.	31,741				663
	To complete Lawley hospital building.	M. G. L. M. No. 1719-M., dated 8th September 1913, and No. 2356-M.L.M., dated 22nd November 1913, and No. 1741-Fl., dated 26th November 1913	15,650	4 "	12,161				640
	Improvement of water-supply of the town.	M. G. No. 1804-M., No. 2461-L. M., and No. 8787—1 Financial, dated 19th September, 10th December and 11th December 1914, respectively	22,250	4 "	19,931		67,667		879
Cuddapah do.	Water-works and water-supply.	M. G. F. D. No. 1212, dated 11th November 1892 and 1384-M., dated 22nd August 1892	9,695	4 1/2 "	1,162				507
	Improvement to the Bugga water-works.	M. G. L. M. Mis., No. 1272-M., dated 25th August 1919, communicated in Finl. Dept. Ind. No. 3801-B—1., dated 2nd September 1919	28,000	6 "	27,646				354
Do.	Construction of a new traveller's bungalow.	M. G. L. M. Dept. No. 703-M., dated 23rd April 1917, and M's. No. 1455-M., dated 28th August 1917, and Finl. Dept. Endt. No. 6290-I., dated 31st August 1917	5,000	6 "	3,792		32,600		426
Dindigul do.	Water-supply.	M. G. F. D. No. 452, dated 14th June 1895, No. 4695-dated 5th June 1895 and No. 664-Fl., dated 19th July 1895	33,000	4 1/2 "	8,683				1,533
	Ditto	M. G. L. M. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902	10,000	4 "	1,305				658
	Ditto	M. G. L. M. No. 1973-M., dated 22nd November 1904, and M. G. No. 439-M., dated 6th March 1905	6,300	4 "	1,571		11,550		386
Dharapuram do.	Town Survey.	M. G. L. and M. D. Mis. No. 1046-M., dated 23th Jnno 1918, communicated in Financial Department Endorsement No. 5658-I. dated 2nd July 1918.	9,400	6 "	8,873		8,873		271
Ellere do.	Construction of building for the Municipal Office.	M. G. L. and M. Dept. Mis. No. 461-M., dated 21st March 1918, Finl. Dept. Endt. No. 2672-1, dated 25th March 1918	35,000	6 "	31,973		31,973		1,068
Erode do.	Water-supply.	M. G. No. 657-M., dated 4th April 1917, and No. 2773-I., dated 5th May 1916	47,000	4 "	42,347		42,347		1,005
Gudiyattam do.	Ditto	M. G. L. M. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4 "	9,816				1,746
		Carried over			9,816		7,01,723	6,700	80,847
					7,01,723				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS, <i>contd.</i> Guduvattam Municipality.	Water supply.	Brought forward M. G. L. and M. No. 923-M., dated 5th June, and No. 4107-1-Finl., dated 28th September, and No. 1511-M., dated 10th September 1908	7,500	4 p. c.	7,01,723 9,816 3,713	...	7,01,723	6,700	80,817
Guntur do.	Water-works and water-supply.	M. G. L. and M. Misc., No. 920-M. dated 19th May 1904, and No. 1727-M., dated 18th November 1903	25,000	4 "	4,775	...	...	...	1,586
		M. G. L. and M. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905	84,000	4 "	22,411	...	...	...	5,082
	Survey	M. G. L. and M. No. Misc. 449-M. dated 20th March 1918, Finl. Endt. No. 2599-1, dated 22nd March 1918	22,000	6 "	20,090	...	...	...	674
	Water works improvement.	M. G. L. and M. Dept. Mis. No. 402-M., dated 21st March 1918, Finl. Dept. Endt. No. 2670-1, dated 25th March 1918	12,000	6 "	5,225	...	...	...	2,391
	For deepening the existing square well and the gallery connected with water works.	M. G. L. and M. Misc., No. 821-M., dated 19th June 1920 and Finl., endort. No. 3075-B-1, dated 24th June 1920	17,000	6 "	17,000	...	...	17,000	...
	For the acquisition of land for the extension of the town.	M. G. L. and Municipal Misc., No. 429 dated 5th March 1920, and Finl., endorst. No. 1689-B-1, dated 10th March 1921	60,000	6 "	60,000	...	1,29,501	60,000	...
Karur do.	Extension of the Municipal High School.	M. G. L. and M. Misc. No. 223-M., dated 11th February 1920, communicated in Finl., Endt. No. 904-B-1, dated 17th February 1920	12,000	6 "	11,484	...	...	...	516
	Extension of School building.	M. G. L. and M. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907	12,000	4 "	2,041	...	13,525	...	959
Kodaikanal do.	Water-supply.	M. G. L. and M. No. 1089-M., dated 19th July 1910, and No. 5084-Finl., dated 15th November 1910, and G. O. No. 1736-M., dated 2nd November 1910	42,700	4 "	25,495	...	...	...	2,040
Do. do.	Water-supply.	M. G. L. and M. No. 1115-M., dated 17th June 1912, and No. 1687-M., dated 12th September 1912, and No. 6550-1-Finl., dated 24th September 1912	4,200	4 "	2,901	...	28,390	...	185
Kumbakonam do.	Sinking a second bore hole near the Mahatankham tank.	M. G. L. and M. No. 1757-M., dated 4th October 1915, and L. M. No. 340-M., dated 16th February 1916	11,250	4 "	3,532	...	3,532	...	1,667
		Carried over			8,90,205	...	8,90,205	83,700	96,335

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			8,90,206	...	8,90,206	83,700	96,335
Kurnool Municipality.	Water-supply.	M. G. F. D. Nos. 267, 951, and M. G. L. M. 2025-M., dated 3rd April, 5th November 1894 and 24th November 1896, respectively, and Nos. 368-Fl., dated 8th May 1894, and No. 1064, dated 10th August 1894 . . .	59,850	4½ p. c.	11,682	...	...	...	2,865
		M. G. No. 2078-M., dated 23rd November 1911, and No. 679-M., dated 12th April 1912, and No. 2348-1-Fl., dated 19th April 1912 .	17,500	4 "	12,082	...	...	...	774
	Purchase and installation of Pump for water work.	M. G. L. and M. Misc. No. 236 (Public Health), dated 15th March 1921, and Finl. endt. No. 1905-B-1, dated 18th March 1921	3,000	6 "	3,000	...	26,764	3,000	
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . .	14,30,000	4 "	11,30,000	...	...	...	...
		G. I. F. D. No. 1862, dated 8th July 1869							
		G. I. F. D. No. 2527, dated 23rd August 1873							
	Drainage of George Town.	M. G. No. 1562-M., dated 18th October 1890	50,000	5 "	...	50,000	...	...	...
		M. G. No. 765-M., dated 11th August 1887	1,00,000	6 "	...	1,00,000	...	...	...
		M. G. No. 852-M., dated 4th August 1888	1,50,000	5 "	...	1,50,000	...	...	...
		M. G. No. 1193-M., dated 18th September 1889	1,50,000	5 "	...	1,50,000	...	...	...
	Extension of water-supply.	M. G. No. 16-M., dated 8th January 1895	4,00,000	4 "	...	4,00,000	...	...	...
		M. G. No. 1427-M., dated 25th October 1889	20,000	5 "	...	20,000	...	...	...
	Construction of market.	M. G. No. Mis. 883-M., dated 13th April 1897	1,00,000	4 "	...	1,00,000	...	...	...
	For meeting plague charges.	M. G. No. Mis. 2215-M., dated 21st December 1898	2,00,000	4 "	...	2,00,000	...	...	...
		M. G. No. 755-M., dated 1st June 1900	1,00,000	4 "	...	1,00,000	...	...	...
	Cleaning water pipes.	M. G. No. Mis. 1630-M., dated 19th September 1898	50,000	4 "	...	50,000	...	...	...
		M. G. Mis. No. 1530-M., dated 16th October 1899, and Mis. No. 758-M., dated 2nd June 1900	1,50,000	4 "	...	1,50,000	...	...	...
	New water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I., F. D. No. 6937-A., dated 18th November 1911, and G. I. Endt. No. 158, dated 4th November 1911, and M. G. F. D. No. 6285-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911	1,00,000	4 "	81,221	...	...	...	2,432
	Drainage works.	M. G. No. 389-M., dated 17th March 1899	12,00,000	4 "	...	12,00,000	...	...	...
		Carried over			15,11,221	26,70,000	9,16,970	86,700	1,02,409
					9,16,970	...			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS Municipality.	Brought forward				9,16,970	26,70,000	9,16,970	86,700	1,02,409
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899.	1,50,000	4 p. c.	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901	1,20,000	4 "	...	1,20,000		...	...
	Drainage works.	M. G. Mis. No. 150-M., dated 10th February 1902	2,00,000	4 "	...	2,00,000		...	...
	Special Building.	M. G. No. 1289-M., dated 12th August 1909	4,25,000	4 "	...	4,25,000		...	...
	Napier bridge	Ditto Ditto	1,00,000	4 "	...	1,00,000		...	...
	Ditto	Ditto Ditto	50,000	4 "	...	50,000		...	...
	Drainage works.	M. G. Mis. Nos. 35-M., dated 21st January 1903, and Mis. 869-M., dated 25th June 1903	5,00,000	4 "	...	5,00,000		...	...
	New water-supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 "	4,51,009	...		...	21,585
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 "	...	1,00,000		...	...
	Water-supply extension.	G. I., F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908, and No. 5027-FI., dated 26th November 1908	4,00,000	4 "	2,93,219	...		...	10,961
	Special water-supply and drainage works.	G. I., F. D. No. 342-A, dated 6th July 1917, and M. G. L. and M. Dept. Mis. Nos. 1197-M. and 1387-M., dated 13th July and 16th August 1917, respectively	4,00,000	6 "	3,03,539	...		...	34,021
	Special Drainage works.	G. I. F. D. No. 1316-A, dated 21st August 1918, and M. G. L. and M. Department, No. 142-M. Mis., dated 6th September 1918, and No. 1732-M. Mis., dated 1st November 1918	9,00,000	6 "	7,59,874	...		...	72,134
	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 3rd September and 16th August 1909, and No. 3308-1-FI., dated 30th September 1909	4,00,000	4 "	3,04,180	...		...	10,536
	Special Drainage scheme.	G. O. No. 607, Local and Municipal, dated 30th March 1921, financial No. 2331-B-1, dated 31st March 1921 and G. I., F. D., No. 263-A., dated 2nd April 1921	5,00,000	6 1/2 "	5,00,000	...		5,00,000	...
	Electric lighting, 1914.	M. G. No. 422-M., dated 2nd March 1914	50,000	4 "	...	50,000		...	...
		Carried over			41,23,042				
					9,16,970	43,65,000	9,16,970	5,86,700	2,51,646

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward .			9,16,970	43,05,000	9,16,970	5,86,700	2,51,645
Madras Municipality.	Electric lighting 1915.	M. G. No. 2588-M., dated 26th December 1914 .	1,30,000	4 p. c.	41,23,042				
	Do. 1916	M. G. L. and M. No. 1508-M., dated 25th August 1916 .	1,00,000	5 "	...	1,30,000		...	...
	Special buildings loan of 1911.	F. D. No. 6507-I.—Finl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911 .	3,00,000	4 "	...	3,00,000		...	...
	Special buildings loan of 1913.	M. G. No. 1036-M., dated 28th May 1913, and No. 1891-M., dated 16th August 1913 .	3,12,000	4 "	...	3,42,000		...	...
	Do. of 1914	M. G. No. 422-M., dated 2nd March 1914 .	2,00,000	4 "	...	2,00,000		...	...
	Do. of 1915	M. G. No. 2588-M., dated 26th December 1914 .	1,70,000	4 "	...	1,70,000		...	...
	Water-supply and drainage.	M. G. L. and M. No. 1508-M., dated 25th August 1916 .	13,00,000	5 "	...	13,00,000		...	...
Madras Coast Lights Dues Fund.	For the re-payment of Debt due to Port Fund and Provincial Revenues, etc.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904 .	9,38,476	4 "	4,48,872	...	4,48,872	...	26,771
Madara Municipality.	Water-supply	M. G. L. and M., Dept. Mis. No. 493-M., dated 27th March 1918 and Memorandum No. 2422-1 M., dated 23rd March 1918 and F. D. Endorsement No. 2845-1, dated 28th March 1918 .	67,000	3 "	64,303	...		...	952
		M. G. No. 894, dated 13th September 1893 and 52-M., dated 1st July 1893 .	1,64,000	4 1/2 "	2,011	...		...	8,274
		M. G. L. and M. Mis. No. 80-M., dated 16th January 1896 and Mis. No. 1797-M., dated 20th October 1895 .	31,500	4 1/2 "	8,456	...		...	1,456
	Drainage	M. G. L. M. and Mis. No. 297-M., dated 17th February 1917 .	21,160	5 "	...	16,453		...	1,168
	Madicham Extension scheme.	M. G. L. and M. D. Mis. No. 1126-M., dated 15th July 1918, communicated in Financial Department Endorsement No. 1082-I., dated 16th July 1918 .	65,810	6 "	32,163	...		...	1,897
	Water-supply and drainage.	M. G. L. and M. and M. D. Mis. No. 495-M., dated 27th March 1919, and Financial Department Endorsement No. 168-B-1, dated 28th March 1919 .	36,000	6 "	35,033	...		...	482
	Water-works and drainage.	M. G. L. and M., Mis. No. 2031-M., dated 10th December 1919, F. D. No. 60.0-B. I., dated 15th December 1919 .	1,40,000	6 "	1,88,229	...		...	1,771
	Do	M. G. L. and M. Mis. No. 355-M., dated 6th March 1920, F. D. No. 1474-B-1, dated 11th March 1920 .	1,65,000	6 "	1,60,515	...		...	4,485
		Carried over .					5,12,183		
					59,84,614	69,23,453	1,29,08,067	5,86,700	3,00,845

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>					59,84,614	69,23,453	1,29,08,067	5,86,700	3,00,845
Masulipatam Municipality	Water-supply.	M. G. L. M. and Mis., No. 446-M., dated 20th March 1918, communicated in Financial Department Endorsement No. 1577-B-I, dated 24th March 1919	1,19,670	5 p. c.	1,16,467	...	1,16,467	...	1,648
Mayavaram do.	Land acquisition.	M. G. L. & M. No. 173-M., dated 6th October 1916	7,500	4 1/2 "	...	5,956	...	...	412
	Improvement of Municipal High School building.	M. G. L. and M. No. 965-M., dated 14th May 1914, and No. 1562-M., dated 18th August 1914, and M. G. Finl. No. 6071-1, dated 16th September 1914	17,000	4 "	13,213	...	19,169	...	695
Negapatam do.	Sanitary improvement.	M. G. L. M., No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905	30,000	4 "	8,001	...	...	...	1,815
	Experimental pumping works.	M. G. L. M., No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905	5,000	4 "	1,333	...	...	...	303
	Water-supply	M. G. No. 545-M., dated 15th March 1913 and No. 2041-FI, dated 17th March 1913, and No. 927-M., dated 8th May 1913	4,20,000	4 "	2,90,043	...	...	...	8,560
	Do.	M. G. L. M. D. Mis. No. 1763-M., dated 10th October 1916, and Mis. No. 334-M., dated 22nd February 1917, and M. G. F. D. End. No. 1338-1, dated 20th February 1917	18,350	5 "	15,956	...	3,15,333	...	643
Nelioro do.	Water-works	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905	90,000	4 "	60,641	...	...	...	2,673
	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M., dated 11th January 1915, and M. G. 307-1-Finl., dated 16th January 1915	8,500	"	3,804	...	64,445	...	861
Narasaraopet do.	Town Survey.	M. G. L. M. and M. D. Mis., No. 1905-M., dated 2nd December 1918 communicated in Financial Department Endorsement No. 10789-I., dated 7th December 1918	11,750	6 "	11,093	...	11,093	...	338
Ongale do.	Construction of the Municipal office building	M. G. L. & M. Mis. No. 22-M., dated 7th January 1920, F. D. No. 119-B-I, dated 8th January 1920	10,000	6 "	...	...	...	...	10,000
Jetacazund do.	Construction of Tiger Hill Reservoir.	M. G. L. M., Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively	31,500	4 "	2,081	...	...	...	2,149
	Ditto	M. G. No. 247-M., dated 14th February 1901	13,500	5 "	...	13,500	...	...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902	24,400	4 "	3,396	...	...	...	1,595
Carried over					5,477	13,500	1,34,34,574	5,86,700	3,42,537
					65,05,165	69,29,409			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			65,05,165	69,29,409	1,34,34,574	5,86,700	3,42,537
					5,477	13,500			
MADRAS - <i>contd.</i>									
Ootacamund Municipality.	For the acquisition of lands in the catchment areas of the Doda-betta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899	37,500	5 p. c.	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899, and No. 1847-M., dated 5th December 1900	1,00,000	5 "	...	1,00,000	...	...	...
	Construction of sanitary dwellings for the poorer classes of people.	M. G. L. & Mis. No. 399-M., dated 18th March 1920, F. D. No. 1720 B-1, dated 22nd March 1920	50,000	6 "	50,000	...	2,06,477	21,450	...
Palamcottah do.	Survey	M. G. L. & M. D. Mis. No. 346-M., dated 2nd March 1918, communicated in Fl., Dept. Endort. No. 2063-1, dated 9th March 1918.	8,500	6 "	3,400	...	3,400	...	1,700
Parlakimade do.	Town Survey	M. G. L. M. D. Mis. No. 493-M., dated 17th March 1917; M. G. F. D. end No 2144-1, dated 21st March 1917	3,000	5 "	2,400	...	...	...	150
	Ditto	M. G. L. M. and M. D. Mis., No. 634-M., dated 19th April 1918 communicated to in Financial Department Endorsement No. 3742-1., dated 2nd May 1918	4,000	8 "	3,000	...	...	...	200
	Ditto	M. G. L. & M. No. 309-Mis., dated 1st March 1920, F. D. No. 1314-B-1, dated 4th March 1920	2,500	6 "	2,375	...	...	...	125
do.	Water-supply.	G. O. No. 1246-M. Mis., Local and Municipal. dated 10th September 1920, and Financial End. No. 43-4t. B-1. dated 22nd September 1920.	2,500	6 "	2,500	10,875	...	2,500	...
areyakulam do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January 1909, 17th July 1908 and 19th January 1909, respectively	73,000	4 "	55,441	...		...	1,927
Do.	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911, and M. G. No. 6038-L-Fl., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 "	12,539	...		...	965
		Carried over			68,989	70,80,409	1,36,55,325	6,10,660	3,47,604
					65,74,917				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT TO LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			65,74,917	70,80,409	1,36,55,326	6,10,660	3,47,601
					68,980				
MADRAS— <i>contd.</i>									
Pareyakulam Municipality	Water-supply extension.	M. G. L. and M., No. 131-M., dated 22nd January 1914, and 307-W., dated 9th February 1914, and 948-M., dated 12th May 1914, and No. 3982-1-Finl., dated 12th June 1914	18,000	4 p.c.	3,467	...	71,447		1,179
Rajahmundry do.	Land acquisition for house sites.	M. G. L. & M. No. 2081-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906 and No. 22 M., dated 13th February 1911	12,000	4 "	800	...	...	...	800
	Survey charges	G. O. No. 1037 M. Mi. Local and Municipal dated 7th August 1920, and Financial ord No. 58103-1 dated 16th August 1920.	11,400	6 "	11,400	...	12,200	11,400	...
Salem do.	Water-supply	G. I. P. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908, No. 155-M., dated 27th January 1910 and No. 1126-M., dated 26th July 1910	3,60,000	4 "	2,73,445	...		...	9,500
	Do.	M. G. L. & M. No. 1638-M., dated 14th October 1910, and No. 421-M., dated 15th March 1911, and G. I. P. D. No. 1281-A., dated 2nd March 1911	50,000	4 "	39,290	..		...	1,270
	Land acquisition.	M. G. F. D. End. No. 385-1, dated 20th January 1917, communicating M. G. L. M. Dept. No. 66-M., dated 17th January 1917	28,000	5 "	9,333	...	3,22,068	...	4,607
Srirangam do.	For acquiring lands for the conservancy opening of lanes in the town.	M. G. No. 1150-M., dated 30th July 1915, No. 160-M., dated 24th January 1916, and No. 844-Fl., dated 11th February 1916	54,000	4 "	48,790	...	48,790	...	1,125
Tanjore do.	Water supply.	M. G. F. P. No. 1091, dated 10th October 1892, No. 1119-M., dated 25th January 1891, No. 131-Financial, dated 8th February 1895 and No. 122-M., dated 24th January 1895	1,59,500	4 1/2 "	25,367	...		...	6,317
	Construction of a Service Reservoir.	M. G. L. and M. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M. G. L. and M. No. 1332-M., dated 23rd August 1910, and No. 123-M., dated 25th January 1911	45,100	4 "	29,078	1		...	2,072
	Additional Engine and boiler for water works.	M. G. No. 561-M., dated 25th March 1912 endorsement No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912	17,000	4 "	10,957	...		...	781
	Improvement to the water works.	M. G. L. and M. Mis. No. 54-M., dated 10th January 1920, F. D. End. No. 220-B-1, dated 15th January 1920	20,450	6 "	19,904	...	85,206	...	556
		Carried over			71,14,628	70,80,409	1,41,95,037	6,22,060	3,75,871

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			71,14,628	70,80,409	1,41,95,037	6,22,060	3,75,871
Tellichery Municipality	Chali Improvement.	M. G. L. and M. No. 941-M. and 2683-FI., dated 11th June and 17th June 1908, respectively	10,350	4 p. c.	5,121	...		...	536
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912	3,750	4 "	6,041	...	11,162	...	387
Tiruvalur do.	Survey	M. G. L. and M. Dept. Mis. No. 1688-M., dated 15th September 1917, communicated in Finl. Dept. Endrst. No. 7009-1, dated 26th September 1917	9,500	6 "	6,650	...	6,650	...	950
Ternyanna Malai do.	Town Survey.	M. G. L. and M. Dept. Mis. No. 930-M., dated 5th June 1918 communicated in Financial Department, Endorsement No. 5537-1., dated 28th January 1918	35,000	6 "	33,041	..	33,041	..	1,008
Terupati do.	Water-works	M. G. L. and M. No. 703-M., dated 11th April 1916 and endorsement No. 2705-1-Finl., dated 2nd May 1916	70,670	4 "	60,592	...	60,592	...	...
		M. G. F. D. No. 429, dated 9th June 1891 and No. 462-M., dated 26th March 1891	1,00,000	4½ "	13,333	...		...	3,333
		M. G. F. D. No. 514, dated 11th July 1895 and No. 565-M., dated 28th March 1895.	32,000	4½ "	5,333	...		...	1,067
Trichinopoly do.	Water-supply and water-works.	M. G. No. 54-M., dated 11th January 1899 M. G. No. 399-M., dated 20th March 1899 and No. 457-M., dated 25th March 1903	30,000 1,28,000	5 "	...	1,58,000		...	...
		M. G. L. M. Nos. 219-M., dated 25th February 1902 and 301-M., dated 26th March 1902	26,000	4 "	1,344	...		...	1,788
	Water-supply and water-works.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 "	2,817	...		...	1,554
	Water-works.	M. G. L. M. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907 and No. 3071-1-Finl., dated 11th July 1907	19,000	4 "	8,393	...	1,89,219	...	1,022
Tuticorin do.	Water supply.	M. G. L. M. Nos. 933-M. and Mis. 1271-M., dated 1st July 3rd September 1901, respectively	50,000	4 "	3,540	...		...	3,402
		M. G. L. M. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively	7,500	4 "	1,531	...	5,071	...	472
ellore do.	Water supply.	M. G. L. M. No. 2400-M., dated 16th November 1905 and Mis. No. 1894-M., dated 3rd October 1913	1,68,760	4 "	71,787	...		...	10,406
		Carried over			71,787	72,38,409	1,45,00,772	6,22,080	4,01,796
					72,62,363				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>contd.</i>		Brought forward			72,62,363	72,38,409			
Vellore Municipality	Drainage	M. G. F. D. End. No. 6002-1, dated 20th October 1916 communicating M. G. L. M. Department No. 1765-M., dated 10th October 1916	29,600	5 p. c.	71,787		1,45,00,772	6,22,060	4,01,796
	Do.	M. G. L. M. Mis. No. 1921-M., dated 7th November 1917, and Mis. No. 2003-M., dated 21st November 1917, communicated in Finl. Dept. Endorst. No. 8376-1, dated 19th November 1917, and No. 8823-1, dated 27th November 1917, respectively	33,840	5 "	32,236	...		...	561
do	Drainage Scheme.	G. O. Mis. No. 295-P. H., Local and Municipal dated 15th March 1921, and Financial Department Endst. No. 7899-B. I., dated 18th March 1921	60,000	6 "	60,000	...		60,000	...
	Do.	G. O. Mis. No. 272-P. H. Local and Municipal dated 21st March and Financial Department Endst. No. 2109-B. I., dated 23rd March 1921	25,000	6 "	25,000	...	2,16,701	25,000	...
Vizagapatam	Water-works.	M. G. L. M. Mis. No. 339-M., dated 2nd March 1897 and No. 22-M., dated 11th January 1897	2,10,500	4 1/2 "	74,621	...		...	8,991
do.	Do.	M. G. F. M. No. 40-M., dated 12th January 1901 and No. 1761-M., dated 19th January 1900	7,000	4 "	...	...		...	497
	Extension of Water-supply.	M. G. L. and M. No. 2191-M., dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914 and No. 2565-M., dated 22nd Decr. 1914 and M. G. No. 9110-Finl., dated 23rd December 1914	32,500	4 "	25,263	...		...	1,328
	Do.	M. G. L. M. No. 1608-M., and No. 1232-M., dated 6th October and 10th August 1915 respectively and No. 531-M., dated 18th March 1916 and No. 1866-1-Finl., dated 20th March 1916	2,500	4 "	2,045	...		...	98
	Town Survey.	M. G. F. D. End. No. 52561, dated 16th September 1916 communicating M. G. L. M. D. No. 1474-M., dated 18th August 1916	20,000	5 "	17,000	...		...	1,000
	Water-supply.	M. G. L. and M. Dept. Mis. No. 1568-M., dated 2nd October 1918 communicated in Financial Department Endst. No. 8625-I., dated 12th October 1918	15,400	6 "	14,587	...	1,33,469	...	444
Vizianagram do.	Survey	M. G. L. and M. Dept. Mis. No. 1539-M., dated 15th September 1917, Finl. Dept. Endst. No. 7007-1, dated 26th September 1917	8,000	6 "	5,600	...		...	800
	Acquisition of buildings.	M. G. L. and M. Dept. Mis. No. 444-M. dated 19th March 1918, F. D. Endrst. No. 2563-1, dated 22nd March 1918	10,000	6 "	8,000	...	13,600	...	667
		Carried over			76,26,133	72,38,409	1,48,64,542	7,07,060	4,16,698

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	...		76,26,133	72,38,409	1,48,64,542	7,07,060	4,16,698
MADRAS—<i>contd.</i>									
Madras Harbour Trust Board.	Construction of Madras Harbour.	Secs. 29 and 30 and Schedule B., of Madras Act II of 1886, Madras Government Marine No. 320, dated 18th June 1886, and Secretary of State's despatches No. I., P. W., dated 7th January 1892, in Madras Government Finl. Dept., No. 205, dated 10th March 1892, and No. 41 P. W., dated 26th September 1895, in Madras Government, Order No. 2817-W., P. W. Dept. dated 6th November 1895, and G. I. F. D. No. 7948-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G. No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A., dated 2nd July 1912 .	1,01,41,018	4 p. c.	68,42,741	...	...	...	1,07,937
	Ditto	G. I. F. D. No. 1490-A., dated 15th July 1919 and Madras Government Marine No. 331 dated 9th August 1919 .	4,00,000	6 "	4,00,000	...	...	3,70,000	...
	Harbour Improvement.	G. I. F. D. No. 351-A., dated 11th May 1916, and Madras Government Marine No. 157, dated 26th May 1916 and No. 225 Public (Marine), dated 7th May 1917 .	5,00,000	4 "	4,71,136	...	...	...	7,393
	Cyclone damages.	G. I. F. D. No. 264-A., dated 1st June 1917, and M. G. Marine, No. 284, dated 20th June 1917 .	10,00,000	6 "	9,82,171	...	...	...	17,829
	Do.	Telegram G. I. F. D., dated 4th December 1916 and M. G. Marine End. No. 1716-J., dated 12th December 1916, G. I. F. D., Nos. 14-A., and 68-A., dated 8th January and 12th February 1917, respectively .	5,00,000	5 "	4,74,360	...	...	...	6,115
	Construction of the Ship Quay and its equipments.	G. I. F. D. No. 307-A., dated 19th March 1913 M. G. Marine No. 127, dated 29th March 1913, and Marine No. 222, dated 25th June 1913, No. 225-Marine, dated 14th July 1914, No. 243-Marine, dated 12th February 1915 and No. 128-Marine dated 19th April 1916.	50,00,000	4 "	47,11,355	...	1,38,81,763	...	73,934
District Board Trichinopoly.	Bridge construction.	M. G. L. and M. Dept. Mis. No. 456, dated 21st March 1917, communicated in Finl. Dept. Endorst. No. 2294-1, dated 24th March 1917. Mis. No. 772-L., dated 19th May 1917, and Mis. No. 1835-L., dated 6th December 1917 .	18,200	5 "	4,887	...	...	...	4,656
		Carried over			4,887	72,38,409	2,87,46,305	10,77,060	6,34,562
					2,15,07,896				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT ON LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS— <i>concd.</i>					2,15,07,896	72,38,409	2,87,46,305	10,77,060	6,34,562
District Board, Trichinopoly.	Bridge construction.	M. G. L. and M. D. Mis. No. 353-L., dated 15th March 1919, communicated in Financial Department Endorsement No. 1427-B.—1, dated 15th March 1919 .	1,00,000	6 p. c.	4,887	...	1,02,169	...	2,718
Krishna District Board Railway.	Railway construction.	M. G. L. M. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908 .	18,52,638	4 "	8,19,906	...	8,19,906	...	99,652
Chittoor District Board.	Construction of a Combined Office of the District Board and its Engr.	M. G. No. 1089-1-Finl., dated 15th February 1915 and No. 89-L., dated 21st January 1915 and No. 517-L., dated 31st March 1915 .	20,000	4 "	13,374	...	13,374	...	1,215
Madra District Board	Bridge construction.	M. G. L. M. No. 23—1-L., and No. 507-L., dated 24th January and 31st March 1916 respectively and No. 2192—1-Finl., dated 31st March 1916 .	94,150	4 "	51,675	...	51,675	...	9,174
Tanjore District Board	Extension of Mayaveram-Mutapet railway.	G. I. No. 110-R.P., dated 4th July 1900 .	20,00,000	4 "	...	3,600	3,600	...	6,12,100
District Board, South Kanara.	Construction of a bridge.	G. O. No. 579-Local and Municipal, dated 24th March 1921, and Financial and No. 2222 B.—1, dated 28th March 1921 .	1,00,000	6 "	1,00,000	...	1,00,000	1,00,000	...
Malabar District Board	Construction of a bridge.	M. G. L. M. Dept. Mis., No. 1534-L., dated 12th October 1917 communicated in Finl Dept. Endorsement No. 7081-1, dated 19th October 1917 .	54,800	6 "	50,056	...	50,056	...	1,674
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902 .	12,34,720	4 "	7,13,015	...	...	...	41,234
Tanjore District Board	Do.	M. G. L. M. Mis., No. 1649-L., dated 21st November 1916 .	2,45,000	4 1/2 "	...	47,510	7,60,525	...	1,11,470
Guntur Do.	Extension of Village sites.	M. G. L. M. Mis., No. 186-L., dated 7th February 1918, Finl. No. 1204-1, dated 12th February 1918 .	1,00,000	6 "	73,038	...	73,038	...	2,229
Tinnevely District Board.	Railway construction.	G. O. No. 146-Ry., dated 12th March 1916 .	6,00,000	4 1/2 "	...	6,00,000	6,00,000	...	...
Salem District Board.	Railway construction.	M. G. L. and M. Mis., No. 62-L., dated 17th January 1916; and Mis., No. 1483-L., dated 23rd October 1916 .	4,33,600	5 1/2 "	...	52,066	52,066	...	1,17,583
Coimbatore District Board.	Do.	M. G. L. and M., No. 130-L., dated 3rd February 1915 .	5,00,000	4 1/2 "	...	5,00,000	5,00,000	...	...
Minor Port Funds.	To meet liabilities.	Government order, Nos. 215-FI. dated 18th March 1919, and 314-FI., dated 11th April 1919.	50,000	4 "	...	50,000	...	...	...
Do.	Do.	G. O. No. 304-F.—G, dated 25th March 1921 .	2,25,000	7 "	...	2,25,000	2,25,000	2,25,000	...
TOTAL MADRAS					2,34,31,129	87,16,585	3,21,47,714	14,02,060	16,33,611

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	TOTAL	Borrowed.	Repaid.
BOMBAY.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ p. c	...	...		...	1,282
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 "	3,43,698	...	3,43,698	...	22,757
District Local Board West Khandesh.	Construction of the Dondyichan Shahada Khotia Road.	G. R. F. D. No. 723, dated 17th February 1913 . . .	20,000	4 "	14,609	...		...	855
Nawab Shah.	Do. of Nawapal Bazar Road.	G. R. F. D. No. 2232, dated 10th June 1913 . . .	48,000	4 "	36,915		51,524	...	1,882
	For the Construction of veterinary Dispensary.	G. R. F. D. No. 322, dated 23rd April 1920, and No. 520, dated 14th August 1920	10,000	6 "	10,000	...	10,000	10,000	...
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger	G. I. F. D. No. 1187-A., dated 4th March 1909, and G. R. F. D. No. 1693, dated 22nd April 1909	12,00,000	4 "	6,52,204	...	6,52,204	...	59,836
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property by the Trust on its formation plus interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4 "					
					2,00,69,097	...		...	1,43,178
	Purchase of certain Government properties by the Trust shown as scheduled debt.	Ditto	8,44,679	...					
	Purchase of foreshore properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893	11,51,000	4 "	...	11,51,000		...	...
		G. R. No. 157, dated 16th July 1894							
Carried over					2,00,69,097	86,93,800	10,57,326	10,000	2,29,890
					10,57,326				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			10,57,326	85,93,800	10,57,326	10,000	2,20,890
					2,00,60,097				
BOMBAY—<i>contd.</i>									
Bombay Port Trust— <i>contd.</i>	To meet the cost of Bulk-oil installation.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ p. c.	...	10,25,000		...	...
	Mody Bay Reclamation Frere Land Estate.	G. R. Mar. Dept. No. 104, dated 25th May 1899 G. R. No. 203, dated 17th November 1899	35,00,000	4 "	...	35,00,000		...	...
		G. I. F. D. No. 4484, dated 4th December 1886 G. R. M. D. No. 506, dated 16th December 1886 C. G. No. 164, dated 22nd April 1887 G. I. F. D. No. 3157, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 G. I. F. D. No. 3298 A., dated 9th August 1892 G. I. F. D. No. 3678-A., dated 23rd August 1893 G. I. F. D. No. 248-A., dated 16th January 1895 G. I. F. D. No. 1008-A., dated 4th March 1896, and 4489 A., dated 9th October 1897 G. I. F. D. No. 3240-A., dated 29th July 1896 G. R. M. D. No. 171, dated 11th August 1896	90,80,226	3 "	90,86,226	...		...	...
	Dock extension works.		5,47,098	3½ "	5,47,098	...		...	...
			1,66,801	3 "	1,66,801	...		...	...
	Loan from Government in 1916 for Alexandra Dock Works required by Military Authorities.	G. O. M. D. No. 838, dated 3rd August 1916	5,00,000	4½ "	4,88,212	...		...	2,050
	Loan from Government in 1917 for construction of shed accommodation and facilities at Grain Depot, Mazgaon, for Military purposes.	G. O. M. D. No. 205, dated 7th February 1917	22,00,000	4½ "	21,55,953	...		...	8,626
	Loan from Government in 1919 for construction of oil pits at Pir-pem with the pipe line communication.	G. O. M. D. No. 1492, dated 18th October 1918	17,00,000	6 "	16,55,704	...			22,793
		Carried over			3,41,69,091	132,18,800	10,57,326	10,000	2,63,359
					10,57,326				

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOANS.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			10,57,326 5,41,691	1,32,18,500	10,57,326	10,000	2,63,359
Bombay Port Trust— <i>contd.</i>	For new works Ordinary New Docks Construction and Muzgaon Sewer Reclamation scheme including P. T. Ry.	G. O. M. D. No. 1424, dated 21st August 1919	35,50,000	6 p. c.	...	35,50,000	...	...	...
	For Capital works in 1920.	G. O. M. D. No. S. A.-155, dated 12th January 1921.	94,50,000	6 1/2 "	94,50,000	...	...	94,50,000	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 23th January 1882.	76,00,000	4 "	...	61,91,000	...	...	...
	To meet the repayment of the Debenture Loan of 1890 and for construction of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 141, dated 3rd August 1900	25,00,000	4 "	...	25,00,000	...	...	...
	Construction of new works	G. R. No. 36, dated 15th April 1902	13,50,000	4 "	...	13,50,000	...	...	...
	Ditto	G. R. M. D. No. 102, dated 24th August 1903	16,00,000	4 "	...	16,00,000	...	...	...
	Ditto	G. R. No. 85, dated 2nd August 1904	16,50,000	4 "	...	16,50,000	...	...	...
	Ditto	G. R. No. 88, dated 2nd August 1904	6,00,000	4 "	...	6,00,000	...	...	...
	Construction of new	G. R. No. 60, dated 2nd June 1904	20,00,000	4 "	...	20,00,000	...	...	...
	Dock works.								
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904	35,00,000	4 "	...	35,00,000	...	...	...
	Ditto 3rd instalment.	Ditto	15,00,000	4 "	...	15,00,000	...	...	...
	Construction cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 G. R. M. D. No. 464, dated 29th July 1907	8,00,000	4 "	...	8,00,000	...	...	...
	Construction cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904	36,00,000	4 "	...	36,00,000	...	...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908	75,00,000	4 "	...	75,00,000	...	...	...
	Ditto of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 4186, dated 19th July 1909	40,00,000	4 "	...	40,00,000	...	...	...
	Carried over				4,36,19,091 19,57,326	5,38,29,800	10,57,326	94,60,000	2,63,359

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			10,57,326	5,38,29,800	10,57,326	94,60,000	2,63,359
					4,36,19,091				
Bombay Port Trust— <i>concl'd.</i>	To meet the cost of Mazgaon Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 G. R. M. D. No. 357, dated 9th June 1910	75,00,000 in sterling.	4 p. c.	...	£500,000	£ 1,000,000	...	...
	Ditto and Construction of New Works.	Ditto	75,00,000 in sterling	4 "	...	£500,000		...	...
	Construction of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910	56,00,000	4 "	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 233, dated 22nd July 1911, and I. G. R. M. D. No. 600, dated 27th July 1911	75,00,000	4 "	...	75,00,000		...	...
	Ditto (8th instalment). Construction of new works.	G. R. M. D. No. 562, dated 3rd August 1912 Ditto	1,00,00,000 10,00,000	4 " 4 "	... ...	1,00,00,000 10,00,000		... ...	... ...
	Construction of Mazgaon-Sewari Reclamation Scheme.	G. R. M. D. No. 573, dated 23rd July 1913	80,00,000	4 "	...	80,00,000		...	...
	Repayment of Loan of 1883	G. R. M. D. No. 979, dated 28th December 1912	14,35,876	4 "	...	14,35,876		...	...
	New Dock works 9th instalment.	G. R. M. D. No. 519, dated 10th June 1914	30,00,000	4 "	...	30,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	50,00,000	4 "	...	50,00,000		...	...
	Sewari Bulk oil Scheme.	Ditto	8,25,000	4 "	...	8,25,000		...	...
	Construction of new works, ordinary.	Ditto	38,75,000	4 "	...	38,75,000		...	...
	Repayment of Loan of 1885.	G. R. M. D. No. 107, dated 3rd February 1915	10,00,000	4 "	...	10,00,000		...	...
	New Dock work 10th instalment.	G. R. M. D. No. 928, dated 22nd October 1915	35,00,000	4 "	...	35,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	20,00,000	4 "	...	20,00,000		...	...
	New Docks construction, 11th instalment.	G. O. M. D. No. 816, dated 26th July 1916	5,00,000	4 1/2 "	...	5,00,000		...	...
	Construction of Mazgaon-Sewari Reclamation Scheme.	Ditto	20,00,000	4 1/2 "	...	20,00,000		...	...
							15,26,84,767		
					4,46,76,417	10,90,65,676	15,37,42,093	94,60,000	2,63,859
						£1,000,000	£1,000,000		
		Carried over							

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921,			TRANSACTION DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			4,46,76,417	10,90,65,676	15,37,42,093	94,60,000	2,63,359
						£1,000,000	£1,900,000		
		G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 p. c.	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903	60,00,000	4 "	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904	50,00,000	4 "	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1905	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906	20,00,000	4 "	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907	15,00,000	4 "	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908	30,00,000	4 "	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909	85,00,000	4 "	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910	50,00,000	4 "	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 15th August 1912	25,00,000	4 "	...	25,00,000		...	...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 7864, dated 6th August 1913	20,00,000	4 "	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st March 1915	50,00,000	4 "	...	50,00,000		...	...
		No. 7555, dated 29th September 1915	25,00,000	4 "	...	25,00,000		...	...
		No. 8153, dated 27th September 1919	40,00,000	6 "	...	40,00,000			
		No. 2811, dated 15th March 1920, and No. 4600, dated 17th April 1920	70,00,000	6 "	...	70,00,000		70,00,000	
		G. O. D. S. No. S. A.-157, dated 12th January 1921	2,75,00,000	6½ "	2,75,00,000	...	8,18,00,000	2,75,00,000	
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 1426, dated 17th June 1886; G. R. P. W. D. No. 375 C. W.-1096, dated 1st July 1886	15,50,000	4½ "	45,897	...		...	89,561
	Construction of four additional berths at the Eskike wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	20,00,000	4 p. c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively	13,00,000	4 "	...	13,00,000		...	...
	Construction of plank and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903	4,50,000	4 "	...	4,50,000		...	...
					45,897	37,50,000	23,55,42,093	4,39,60,000	3,52,920
		Carried over			7,21,76,417	16,33,65,676	£1,899,600		
						£1,899,600			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.		Brought forward			7,21,76,417	16,33,65,076	23,55,42,003	4,39,60,000	3,52,020
Karachi Port Trust—contd.	Construction of a Native village at Keamari	G. R. Mar. Dept. No. 204, dated 8th November 1900	2,00,000	4 p c.	...	37,50,000 2,00,000		..	...
	Construction of two additional berths and reclamation of Pool : cw Hopper dredger, and 2 Hopper Barges.	G. R. Mar. Dept. No. 118, dated 24th October 1904	21,00,000	4 "	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906	61,25,000	4 "	...	51,25,000		...	...
		G. R. M. D. No. 32, dated 29th April 1908							
		G. R. M. D. No. 3746, dated 29th July 1905							
	Ditto	G. R. M. D. No. 3235, dated 6th June 1903	6,75,000	4 "	...	6,75,000		...	...
	Construction of import and export yards at Karachi and completion of additional wharf accommodation	G. R. M. D. No. 103, dated 18th November 1909	50,00,000 in sterling	4 "	...	£333,000		...	...
		G. R. M. D. No. 778, dated 28th November 1910	20,00,000	4 "	...	10,05,000		...	...
	Ditto	G. R. M. D. No. 577, dated 16th September 1911	10,00,000	4 "	...	10,00,000		...	...
	Execution of the Improvement scheme and West wharfage scheme and for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th June 1912	30,00,000	4 "	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 682, dated 25th August 1913	20,00,000	4 "	...	5,10,000		...	...
	Ditto	G. R. M. D. No. 188, dated 26th February 1914	34,90,000	4 "	...	34,90,000	2,05,90,897	...	...
	Ahmedabad Municipality.	Water-works	G. R. No. 3553, dated 10th August 1889	3,00,000	5 "	...	3,780		...	4,760
Construction of the Ellis bridge.		G. R. No. 728, dated 28th February 1890	51,000	5 "	...	14,280		...	...
Making house connection with drainage.		G. R. No. 1874, dated 17th May 1893	20,000	4½ "	...	20,000		...	...
Drainage extension works.		G. R. No. 3466, dated 4th October 1893	2,00,000	4½ "	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899	8,00,000	4½ "	...	8,00,000		...	...
Carried over					7,22,22,814	10,38,080 18,39,10,676 £2,232,600	25,61,32,990 £2,232,600	1,39,60,000	2,57,680

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN, SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>contd.</i>		Brought forward			7,22,22,314	18,89,10,676	25,61,32,980	4,89,60,00	3,57,88
Ahmedabad Municipality— <i>contd.</i>	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896	1,00,000	4½ p. c.	...	£2,22,600	£2,22,600	...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897	65,000	4½ "	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904	3,00,000	4½ "	...	3,00,000		...	...
	To pay off a portion of Government loan for water works.	G. R. No. 804, dated 18th January 1908	1,70,000	4 "	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. No. 3997, dated 2nd October 1908	6,500	4 "	...	6,500		...	...
		G. R. No. 3614, dated 11th November 1910	3,93,500	4½ "	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. No. 446, dated 6th February 1912	1,75,000	4½ "	...	1,75,000	21,52,060	...	...
Ahmednagar do.	For improvement of water-supply.	G. R. F. D. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. D. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October 1901 and 12th December 1909, G. I. F. & C. D. No. 6033A, dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907	1,46,864	4 "	34,919	...		...	...
	Water-works.	G. R. F. D. No. 2998, dated 9th August 1913	9,53,452	4 "	9,34,547	...	9,69,406	-634	8,27
Amalner do.	Construction of a primary school building.	G. R. F. D. Nos. 2522 and 3490, dated 29th August and 30th November 1916, respectively	30,000	5 "	23,990	...	23,990	...	...
Bandra do.	Construction of water-works. To Finance the Town planning scheme I.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively and 3738 and 6th June 1919.	82,000	4½ & 6 "	26,800	...	26,800	...	6,604
Barsi do.	Water Supply	G. R. F. D. No. 3249, dated 12th August 1914	2,35,000	4 "	2,35,000	...	2,35,000	821	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 "	1,13,695	...	1,13,695	...	15,598
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 "	24,692	...	24,692	...	4,365
Bombay Municipality.	Construction of the Vohar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act V of 1865, Section 170 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 "	20,47,052	...		...	31,421
		Carried over			20,47,052	18,60,62,736	25,96,78,693	4,89,60,187	4,23,945
					7,36,15,957	£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—<i>contd.</i>									
		Brought forward			7,36,15,957	18,60,62,736	25,96,78,693	4,39,60,187	4,23,948
					20,47,052	£2,232,600	£2,232,600		
Bombay Municipality.	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1893; G. R. No. 460, dated 4th February 1894; G. R. No. 124, dated 27th April 1885.	44,00,000	5 p. c	...	37,30,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 "	...	4,50,000		...	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 G. R. No. 1008, dated 16th March 1886 G. R. No. 1930, dated 16th March 1886 G. R. No. 2876, dated 21st September 1887 G. R. No. 3928, dated 21st July 1888 G. R. No. 4198, dated 8th October 1889 G. R. No. 3392, dated 23rd August 1890 G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 "	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878 G. R. No. 873, dated 16th March 1888 G. R. No. 1127, dated 4th May 1888	26,94,000 12,00,000 7,00,000	5 " 5 " 5 "	... ... ...	11,500 12,00,000 7,00,000		... ... ...	16,000
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 "	...	10,08,500		...	...
	Agripada house sillage water connection works.	G. R. No. 6517, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 "	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890	35,00,000	5 "	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 "	...	8,00,000		...	...
	Repayment of balance of Government Consolidated Loan.	G. R. G. D. No. 1989, dated 6th June 1893	42,00,000	4 "	...	42,00,000		...	...
	Construction of drainage, water and other works.	G. R. G. D. No. 1989, dated 3rd March 1894, and No. 3764, dated 8th October 1894	23,25,000	4 "	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, etc.	G. R. No. 3501, dated 22nd August 1895 G. R. No. 883, dated 22nd February 1896 G. R. No. 2320, dated 3rd June 1899	10,00,000 5,75,000	3½ " 4 "	... ...	10,00,000 5,75,000		... ...	... ...
		Carried over			20,47,052	3,44,57,000 18,60,62,736	25,96,78,693	4,39,60,187	4,39,948
					7,36,15,957	£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTER-EST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid
BOMBAY—contd.					Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			7,36,15,957	18,60,62,736	25,96,78,693	4,39,60,187	4,39,948
Bombay Municipality—contd.	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897	25,00,000	4 p. c.	20,47,052	£2,232,600	£2,232,600
		G. I. F. D. Tele., dated 26th July 1898				3,44,57,000			
		G. R. No. 2320, dated 3rd June 1899				25,00,000			
	Ditto	G. R. No. 4960, dated 5th September 1898	19,25,000	4 "	...	19,25,000	...	...
	G. R. No. 2320, dated 3rd June 1899								
	For Plague purposes.	G. R. No. 4960, dated 5th September 1898	20,00,000	4 "	...	24,000	...	19,76,000	
	G. R. No. 2540, dated 16th June 1899								
	Construction of certain Sewerage and other Water-works.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901	24,75,000	4 "	...	24,75,000	...	...
	Construction of certain Water-works.	G. R. G. D. No. 4416, dated 22nd August 1904	12,75,000	4 "	...	12,75,000	...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 "	...	24,75,000	...	...
	Construction of quarters for Halalkhores and Baggaries.	G. R. G. D. No. 3447, dated 9th May 1908	13,50,000	4 "	...	13,50,000	...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908	15,00,000	4 "	...	15,00,000	...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively	30,00,000	4 "	...	30,00,000	...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911	55,00,000	4 "	...	55,00,000	...	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 "	...	70,00,000	...	...
Street Improvement.	Ditto ditto	20,00,000	4 "	...	20,00,000	...	...
Construction of drainage road, water and other miscellaneous works.	Ditto ditto	43,00,000	4 "	...	43,00,000	...	...
Construction of Sanitary buildings acquisition of lands from street Imports for drainage Water Works	G. R. G. D. No. 6460, dated 31st July 1919, G. I. F. D. 2086-A, dated 26th August 1919, and G. O. F. D. No. 7584, dated 8th September 1919.	31,00,000	5½ "	16,00,000	...	...	6,00,000	...
Carried over					36,47,052	6,97,81,000	25,96,78,693	4,45,60,187	24,15,948
					7,36,15,957	18,60,62,736	£2,232,500		
						£2,232,600			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
BOMBAY— <i>contd.</i>									
		Brought forward	Rs. ...		Rs. 7,36,15,957	Rs. 18,60,62,736	Rs. 25,96,78,693	Rs. 4,45,60,187	Rs. 24,15,948
					36,47,052	£2,232,600	£2,232,600		
						6,97,81,000			
Bombay Municipality— <i>contd.</i>	To Finance the programme of Loan works.	G. O. G. D. No. 9151, dated 1st November 1911.	40,00,000	56 p. c.	...	40,00,000	...	...	...
	Ditto	{ G. O. G. D. No. 5830, dated 20th August 1918. G. D. order No. 6776, dated 30th September 1918.	30,00,000	5½ "	...	...	...	...	30,00,000
	Conversion of the storm water reservoir of the clerk road into a Public Park.	G. O. G. D. No. 4797, dated 22nd April 1920.	10,00,000	5 "	...	10,00,000	...	10,00,000	...
	Housing accommodation for the working classes and execution of certain schemes of improvement and development in the town and the Island of Bombay.	G. O. R. D. No. 757, dated 17th November 1920.	50,00,000	6½ "	50,00,000	...	...	50,00,000	...
	Construction of buildings and drainage works and the acquisition of land for different purposes.	G. O. No. 5830, dated 20th August 1918, and G. D. order No. 6776, dated 30th September 1918, and G. O. G. D. No. 8787, dated 20th October 1919.	30,00,000	4 "	...	30,00,000	...	30,00,000	...
Chiplun, do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 "	2,482	...	2,482	...	251
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2523 and No. 9358, dated 29th September and 30th November 1909, respectively	2,00,000	4 "	1,27,960	...	1,27,960	...	9,704
Gadag Bettigiri do.	Construction and extension of buildings for primary Schools.	G. R. F. D. No. 930, dated 24th February 1908	20,000	4 "	2,165	...	2,165	...	1,646
Gokak Municipality.	For the construction of a market.	G. R. F. D. Nos. 1914 and 2903, dated 1st May and 2nd August 1909	2,500	4 "	...	...	...	...	310
Habli do.	Improvement of Water-supply.	G. R. F. D. No. 1070, dated 20th March 1911; G. I. F. D. No. 4915 A., dated 8th September 1911; G. R. F. G. No. 2820, dated 1st September 1911	3,50,000	4 "	1,65,000	...	1,65,000	...	...
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905	1,40,000	4 "	22,942	...	22,942	...	...
		Carried over	...		8,25,83,558	26,38,43,736	34,64,27,294	53,5,60,187	54,27,859
					...	£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES, and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To, Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBA Y— <i>contd.</i>		Brought forward			8,25,83,558	26,38,43,786 £2,232,600	34,64,27,294 £2,232,600	5,35,60,187	54,27,859
Karachi Municipality.	For the following works of public utility:—								
	Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively	5,00,000	5 & 6 p. c.	...	2,000	/	...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892	6,00,000	4½ p. c.	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894	1,00,000	4 "	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910	8,10,000	4 "	...	7,44,500	...	...	65,500
	Drainage extension.	G. R. No. 3161, dated 17th September 1904	5,50,000	4 "	...	2,74,500	...	...	18,500
	Runnchore line improvement.	G. R. F. D. No. 2152, dated 6th May 1907	2,00,000	4 "	...	1,15,500	...	...	6,500
	Extension of water works.	G. R. F. D. No. 2714, dated 6th July 1914 and 2386, dated 15th July 1914.	6,35,500	4 "	...	6,35,500	24,72,000	...	...
Karachi do.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913	91,000	4 "	83,591	...	83,591	...	...
Lonavla do.	Water Works	G. R. F. D. No. 9704, dated 28th March 1913	34,000	5 "	29,352	...	...	...	1,952
	Dito.	G. R. F. D. No. 722, dated 17th February 1913	2,16,000	4 "	1,68,417	...	1,97,769	...	12,296
Nasik do.	Water-works .	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 "	1,06,182	...	...	...	8,275
	Ditto	G. I. F. D. No. 3433-A. dated 21st September 1915, and G. I. F. D. No. 377, dated 4th February 1916	50,000	4 "	42,849	...	...	...	3,673
Do. New do.	Grants to make arrangements in connection with the such as the fair.	G. O. G. D. No. 10153, dated 2nd October 1920.	30,000	...	30,000	...	...	30,000	...
		Carried over			1,79,031	26,63,15,736	34,91,80,654		
					8,28,64,918	£2,232,600	£2,232,600	5,25,90,187	55,44,555

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921.—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY— <i>concl'd.</i>		Brought forward			8,28,64,918	26,63,15,736	34,91,80,654	5,35,90,187	55,44,554
					1,79,031	£ 2,232,600	£ 2,232,600		
Nasik New Municipality.	Grants to make arrangements in connection with the such as the fair.	G. O. F. D. No. 299, dated 15th April 1920,	25,000	6 p. c.	14,586	...	1,93,617	25,000	10,414
Trimbak do.	Ditto.	G. O. F. D. No. 316, dated 31st April 1920.	15,000	...	8,943	...	8,943	15,000	6,057
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911	10,00,000	4 "	9,23,290	...	...	...	13,136
	Repairs to Pumping machines	G. R. F. D. No. 175, dated 16th March 1921.	12,000	6 "	12,000	"	...	12,000	...
	Construction of Roads	G. R. F. D. No. 150, dated 5th March 1921.	1,25,000	6 "	1,25,000	...	...	1,25,000	...
	Acquisition of school building sites	G. R. F. D. No. 56, dated 22nd January 1920.	23,000	6 "	15,419	...	10,75,709	23,000	7,580
Panvel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively	59,000	4½ "	6,501	...	6,501	...	3,209
Pen do.	Water-works	G.R.F.D. No. 1952, dated 17th May 1915, and No. 3558, dated 2nd October 1915	7,945	4 "	5,792	...	5,792	...	465
Rajapur do.	Water-works at Khodwala.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 28th August 1880, respectively	12,000	4 "	...	1,500	1,500	...	3,000
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909	8,000	4 "	142	...	142	...	814
Ranebennur do.	Construction of the Municipal Office and of a new Anglo-Vernacular School building.	G. R. F. D. No. 1547, dated 12th April 1915, and G. R. F. D. No. 3300, dated 8th September 1915	15,000	4 "	9,285	...	9,285	...	189
		G. R. F. D. No. 2084 of 30th May 1913.							
Savada do.	Improvement in the Sanitation of the town.	G. R. F. D. No. 936, dated 5th March 1915	20,000	4 "	16,359	...	16,359	...	786
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 "	2,98,424	...	...	—190	...
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913	1,50,000	4 "	1,44,911	...	4,43,335	...	...
Surat do.	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896	6,00,000	4 "	...	93,000	...	...	15,700
	Extension of Waracha Water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 "	...	50,000	1,43,000	...	7,000
TOTAL BOMBAY					8,46,24,601	26,64,60,236	35,10,84,837	5,37,89,997	56,12,905
						£ 2,232,600	£ 2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Bankura Municipality	Drainage scheme	B. G. No. 840-M., dated 31st March 1913	12,500	4 p. c.	8,613	...	26,821	..	551
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914	10,000	4 "	7,780	...		...	408
	Drainage scheme.	B. G. No. 403-M., dated 21st February 1910	11,000	4 "	6,304	...		...	538
	Improvement of sanitation of Tanti Mohalla	B. G. No. 1111-F., dated 21st February 1916	5,000	4 "	4,094	...		...	196
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907	15,000	4 "	6,223	...	6,223	...	823
Barisal do.	Water-works .	B. G. No. 1407—OS-M., dated 28th March 1911	35,000	4 "	20,921	...	31,302	...	1,672
	Improvement of Water-works.	B. G. No. 823-M., dated 31st March 1915	13,000	4 "	10,381	...		..	519
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908	17,000	4 "	7,303	...	7,303	...	585
Basirhat do.	Surface Drainage Scheme.	B. G. No. 1901-T. M., dated 10th October 1907	6,000	4 "	2,655	...	2,655	...	323
Birnagar .	For compromising a law suit.	Resolution No. 2, dated 28th June 1918	7,500	12½ and 12 p. c.	...	4,300	4,300	...	2,023
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907	25,000	4 "	11,064	...	20,747	...	1,345
	Construction of a sluice at the mouth of Dantior Khal.	B. G. No. 1425-M., dated 20th November 1911	15,000	4 "	9,683	...		...	689
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904	20,000	4 "	4,005	...	33,982	...	1,260
	Drainage project.	B. G. No. 186-M., dated 25th January 1910	50,000	4 "	29,887	...		...	2,388
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908	15,000	4 "	5,328	...	5,628	...	858
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911	5,000	4 "	300	...		...	582
Brahmanbaria do.	...	B. G. No. 1780-M., dated 4th July 1909	6,000	4 "	5,140	...	5,140	...	860
Burdwan do.	General Improvement scheme.	B. G. No. 7671-F., dated 15th July 1919	15,000	6 "	12,339	...	82,989	..	2,661
	Improvement of water supply.	Ditto	70,000	6 "	64,892	...		...	5,107
	Latrine service	Ditto	7,000	6 "	5,768	...		...	1,242
Carried over					2,22,790	4,300	2,27,090	...	21,531

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL—contd.									
Calcutta Municipality	Extension of Water-supply, Drainage, and construction of Harrison Road.	Brought forward F. D. No. 53, dated 20th May 1891	Rs. 20,00,000	4½ p. c.	Rs. 2,22,790	Rs. 4,300	Rs. 2,27,090	Rs. ...	Rs. 24,931
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 "					
	Drainage, Water-supply, plague expenditure and other Works.	B. G. No. 4653-M., dated 28th July 1898	30,00,000	4½ "					
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 "					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901	6,00,000	4 "					
	Drainage and Water-supply.	B. G. No. 3361-M., dated 21st December 1901	25,00,000	4 "					
		B. G. No. 1515-M., dated 26th March 1903	45,00,000	4 "					
		B. G. telegram, dated 28th September 1904	35,00,000	4 "					
		B. G. No. 2049-M., dated 28th October 1905	20,00,000	4 "					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 2022-M., dated 16th August 1906	19,00,000	4 "					
		B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907	26,18,600	4 "					
	Ditto	B. G. No. 164, dated 22nd September 1908	34,00,000	4 "	...	5,26,06,100	5,26,06,100	66,41,800	20,83,100
	Ditto	F. D. No. 132, dated 4th July 1909	46,00,000	4 "					
	Ditto	B. G. No. 943-T. M., dated 3rd October 1910	43,50,000	4 "					
		B. G. No. 1364-M., dated 31st August 1912	34,00,000	4 "					
	Drainage and Miscellaneous Works.								
	Water supply, lighting and Miscellaneous improvements.	B. G. No. 1185, dated 30th August 1913	20,00,000	4 "					
		B. G. No. 2723, dated 23rd October 1914	15,75,000	4 "					
	Repayment of debt on loan.	G. I. No. 49, dated 31st March 1916, and B. G. No. 56-T. M., dated 4th May 1916	12,675	4 "					
	Ditto	G. I. No. 90, dated 27th May 1915, B. G. No. 1988-M., dated 19th August 1915	13,10,625						
	Repayment of 4 per cent. debenture loan of 1897-98.	B. G. letter No. 437-T. M., dated 24th August 1916	12,85,500	4 "					
	5 per cent. debenture loan 1889-90. For works	B. G. No. 177-M., dated 15th January 1917	11,04,500	5½ "					
		B. G. No. 349-T. M., dated 13th January 1919	26,66,700	5½ "					
B. G. No. 3403-M., dated 30th August 1910									
Debt on loan of 1890-91, dated 1st October 1890. For works	B. G. No. 2793-M., dated 22nd November 1920	10,47,900	6½ "						
	Ditto	54,50,000	6½ p. c.						
Cossipore Chittpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907	61,000	4 "	25,306	...	25,306	...	3,347
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912	15,000	4 "	10,359	...	10,359	...	668
Chittagong do.	Water works	B. G. No. 2389-F., dated 30th March 1915	1,50,000	4 "	1,25,776	...	1,25,776	...	5,762
		B. G. No. 2698-F., dated 16th April 1915							
Carried over					3,84,231	5,26,10,400	5,29,94,631	66,41,800	21,17,803

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY OF LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL— <i>contd.</i>		Brought forward			3,84,231	5,26,10,400	5,29,94,631	66,41,800	21,17,803
Darjeeling Municipality	Water-works.	B. G. No. 475-T. M., dated 16th June 1913	14,000	4 p. c.	9,992	...		...	606
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896	30,000	4½ "	10,227	...		...	1,327
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896	1,20,000	4½ "	53,746	...		...	4,749
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 "	94,081	...		...	7,518
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904	1,03,815	4 "	24,569	...		...	6,416
		R. D. No. 5397-F., dated 5th April 1921	1,60,000	6 "	1,60,000	...		1,60,000	...
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905	33,000	4 "	9,847	...		...	1,960
	Excess expenditure on Electric light installation.	B. G. No. 151-M., dated 30th January 1907	30,000	4 "	11,598	...		...	1,679
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907	15,000	4 "	5,799	...		...	820
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908	20,000	4 "	9,927	...		...	1,034
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909	50,000	4 "	24,817	...		...	2,585
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910	30,000	4 "	9,812	...		...	2,220
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910	1,70,000	4 "	1,13,668	...		...	7,652
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911	46,000	4 "	31,805	...		...	2,030
	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911	1,63,740	4 "	1,14,966	...		...	6,969
Dacca do.	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889	1,25,000	4½ "	3,733	...	6,84,854	...	7,221
	Conservancy of the town.	L. G. No. 5172-M., dated 23rd July 1908	75,000	4 "	54,995	...		...	2,054
	Improvement of water works.	B. G. No. 8863-M., dated 4th December 1909	2,00,000	4 "	1,09,610	...		...	9,939
	For conservancy Tramway.	L. G. No. 2790-T.M., dated 15th May 1911	20,000	4 "	12,424	...		...	938
	Improvement and extension of water works.	B. G. No. 956-F., dated 31st January 1918	1,00,000	6 "	91,421	...		...	3,030
	Water Works.	B. G. No. 826-M., dated 11th March 1919	1,06,000	8 "	1,00,119	...		...	3,028
Dinajpur do.	Water Works.	J. S. G. No. 694-P. H., dated 12th March 1921	15,165	6 "	15,165	...		15,165	...
	Construction and Re-construction of drains in the town.	361-M., dated 14th February 1920, and 3043-F., dated 18th February 1920	4,000	6 "	3,037	...	3,87,467	...	913
		Carried over			14,59,639	5,26,10,400	5,40,70,039	68,16,965	21,92,510

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL— <i>contd.</i>		Brought forward			14,59,559	5,26,10,400	5,40,70,039	68,16,965	21,92,510
Garden Reach Municipality	Extension of Water-supply.	B. G. No 648-M., dated 9th March 1917	10,000	5 p. c.	8,010	..	8,010	..	535
Garulia do.	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907	21,000	4 "	8,712	...	...	...	1,711
	Drainage	B. G. No. 122-M., dated 20th January 1912	10,000	4 "	6,455	...	15,167	...	681
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894	15,00,000	4 "	4,21,789	...	...	...	67,403
	Drainage	B. G. No. 1514-T. M., dated 4th September 1902	75,000	4 "	40,809	...	...	...	2,604
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 6th September 1902	80,000	4 "	43,530	...	...	...	2,778
	Extension of conservancy, Tramway and Acquisition of land for a night soil depot.	B. G. No. 640-T. M., dated 23rd May 1902	21,000	4 "	2,214	...	...	...	1,405
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905	60,000	4 "	19,703	..	...	...	3,493
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905	50,000	4 "	16,419	..	...	...	2,911
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914	5,50,000	4 "	4,27,874	..	...	...	22,422
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938-A., dated 6th April 1906	3,91,000	4 "	2,92,113	...	...	...	10,496
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907	1,50,000	4 "	1,05,717	...	...	...	4,273
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F., dated 29th and 30th March 1915	84,000	4 "	65,348	...	...	...	3,424
	Reconstruction of the Bnckland Bridge.	G. I. F. D. No. 1694-A., dated 12th March 1904 and B. G. M. D. No. 6450-1789, dated 25th March 1904	2,50,000	4 "	1,48,926	...	...	...	8,181
	Northern Forshore Drainage.	B. G. No. 728-M., dated 24th March 1910	1,50,000	4 "	85,971	...	...	...	7,308
	Water Works Improvement scheme.	B. G. No. 1024-T. M., dated 17th October 1911	35,000	4 "	22,593	...	...	...	1,607
	Water Works Serampore.	B. G. No. 6640-F., dated 30th November 1915	1,00,000	4 "	81,873	...	17,74,879	...	3,918
Hughly Chinsurah do.	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912	1,12,000	4 "	77,498	...	...	...	1,942
		B. G. No. 139-T. M., dated 2nd May 1914	63,000	4 "	47,688	...	...	...	2,620
	Water-supply scheme.	B. G. No. 5907-F., dated 22nd May 1920	30,000	6 "	27,424	...	1,52,550	...	2,575
Jessore do.	Water-supply of town.	B. G. No. 608-T. M., dated 28th June 1910	60,000	4 "	37,312	...	...	...	2,810
		B. G. No. 206-T. M., dated 8th May 1912	5,000	4 "	3,313	...	...	...	225
	Water works	B. G. No. 2395-F., dated 30th March 1915	15,000	4 "	11,669	...	52,324	...	612
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910	35,000	4 "	16,904	...	...	...	1,273
	Sewerage Scheme.	B. G. No. 11236-F., dated 10th December 1918	30,000	6 "	28,336	...	45,240	...	857
Knsthea do.	Drainage Scheme.	B. G. No. 1066-M., dated 11th August 1911	10,000	4 "	7,355	...	...	...	424
		L. S. G. No. 4987 F., dated 29th March 1921	6,000	6 "	6,000	...	13,355	6,000	...
Khulna do.	Filtered water-supply.	B. G. No. 1144-M., dated 16th March 1906	8,000	4 "	2,627	...	...	...	466
	Do.	B. G. No. 1073-M., dated 11th August 1911	5,000	4 "	3,228	...	5,855	...	230
Carried over					33,27,019	5,26,10,400	5,61,37,419	68,22,965	23,54,624

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—contd.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—contd.					35,27,019	5,26,10,400	5,61,37,419	68,22,965	23,54,694
Katwa Municipality	Drainage scheme.	Brought forward							
		B. G. No. 573-T.M., dated 24th June 1913	15,000	4 p. c.	11,978	...		...	600
Krishanagar do.	Carrying out the Water-supply scheme	B. G. No. 564-M., dated 28th February 1917.	15,000	5 "	13,056	...	25,034	...	523
		B. G. No. 18153-F., dated 20th December 1920	1,00,000	6 "	1,00,000	...	1,00,000	1,00,000	...
Manioktolla do.	Construction of wells.	B. G. No. 1362-M., dated 26th March 1906	1,00,000	4 "	64,431	...	64,431	...	3,085
Moheshpur do.		B. G. No. 1669-M., dated 15th December 1911	1,250	4 "	118	...	148	...	143
Jalpaiguri do.	Construction of the Kuria bridge No. II. Office building	L. G. No. 306-F., dated 8th January 1907	4,000	4 "	1,546	...		...	224
		B. G. No. 2170-M., dated 11th December 1913	6,000	4 "	2,056	...		...	633
Mymensingh (Nasirabad) do.	Reconstruction of the Kuria bridge No. I.	L. G. No. 3699-M., dated 12th September 1907	2,000	4 "	885	...	4,486	...	103
		L. G. No. 3387-M., dated 11th May 1910	23,000	4 "	13,182	...		...	1,120
Narayanganj do.	Improvement of Water-works.	B. G. No. 792-M., dated 18th March 1918	70,000	6 "	65,986	...	79,168	...	1,418
		L. G. No. 2950-F., dated 11th March 1907	1,50,000	4 "	66,384	...		...	8,068
Naihati do.	For a pumping Engine	L. G. No. 6035-64M., dated 9th September 1911	25,000	4 "	16,138	...		...	1,148
		B. G. No. 206-M., dated 27th January 1910	5,000	4 "	2,741	...	82,522	...	213
Ranaghat do.	Filtered water scheme.	B. G. No. 389-P. H. dated 14th February 1921	20,000	6 "	20,000	...	22,741	20,000	...
		B. G. No. 1002-M., dated 3rd August 1911	16,000	4 "	10,328	...	10,328	...	734
Pabna do.	Drainage	B. G. No. 681-P. H., dated 21st March 1921	20,000	6 "	20,000	...	20,000	20,000	...
Serajung do.		B. G. No. 640-M., 29th April 1907	5,000	4 "	2,074	...	2,074	...	274
Serampur do.	Water-supply	B. G. No. 1109-M., dated 22nd July 1912	40,000	4 "	27,542	...	27,542	...	1,769
South Suburban do.		B. G. No. 3364-M., dated 31st December 1901	20,000	4 "	2,837	...	2,837	...	1,948
Sheepur do.	Extension of filtered water Supply.	B. G. 140-M., dated 12th January 1917	1,500	5 "	1,200	...	1,200	...	80
Tangail do.		B. G. No. 4275-F.—420-T. M., dated 30th June 1914	10,000	4 "	7,773	...	7,773	...	409
Titagarh do.	Drainage Scheme.	B. G. No. 1278-M., dated 22nd March 1906	55,000	4 "	19,678	...	19,678	...	3,139
Tollygunge do.		B. G. No. 957-M., dated 26th July 1909	7,000	4 "	3,657	...	3,657	...	355
Utterpara do.	Laying water pipe in the Russa Road.	R. G. No. 783-M., dated 18th March 1918	25,000	6 "	22,855	...	22,855	...	757
Obhitaogong Port Fund I		L. G. No. 8985-F., dated 7th November 1907	1,55,500	4 "	1,09,401	...		...	4,439
Ditto IV	Ditto	L. G. No. 466-F., dated 23rd January 1907	1,95,000	4 "	1,42,757	...		...	5,353
Ditto V		L. G. No. 7992-F., dated 30th December 1909	1,75,000	4 "	1,32,919	...		...	4,619
Ditto VI	Ditto	L. G. No. 1246-F., dated 2nd March 1911	1,00,000	4 "	78,593	...	4,63,670	...	2,588
Carried over					44,87,163	5,26,10,400	5,70,97,563	69,62,965	23,98,424

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
BENGAL—contd.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			44,87,163	5,26,10,400	5,70,97,563	60,62,965	23,98,424
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	17,65,000	4½ p. c.	17,65,000	...	17,65,000	...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 "	2,49,92,885	..	2,49,92,885	...	4,02,100
	Improvement of the Port of Calcutta.	B. G. No. 530-M., dated 5th March 1895	17,50,000	4 "					
		B. G. No. 1727-M., dated 27th August 1895							
		B. G. No. 696-M., dated 19th March 1897							
		B. G. No. 18-M., dated 2nd February 1899							
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899	40,50,000	4 "					
		B. G. No. 1990-M., dated 5th November 1902	34,00,000	4 "					
		B. G. No. 1330-M., dated 1st August 1905	83,87,044	4 "					
		B. G. No. 361-T., dated 17th September 1906	70,00,000	4 "					
		B. G. No. 2150, dated 9th August 1907	50,00,000	4 "					
		Repayment of Temporary Loan (30 lakhs).							
	Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907	50,00,000	4 "					
	For Capital expenditure.	B. G. No. 827-Marine, dated 2nd March 1908	75,00,000	4 "					
	For new works to pay bills which fell due in August 1909 for the loan of Rs. 2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909	1,05,00,000	4 "		9,21,55,200	9,21,55,200	71,50,000	1,14,30,400
	For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909	45,00,000	4 "					
	For Improvement works.	B. G. No. 1840-M., dated 21st July 1910	30,00,000	4 "					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 "					
	Ditto	G. I. No. 1681-Marine, dated 12th July 1912	50,00,000	4 "					
	Ditto	G. I. No. 2742-Marine, dated 26th August 1913	70,00,000	4 "					
	Ditto	G. I. No. 554-T. Marine, dated 2nd July 1914	1,00,00,000	4 "					
	Ditto	No. 2709-M., dated 5th September 1915	85,00,000	4 "					
	Debenture Loan	No. 68-M., dated 18th April 1921	71,50,000	6 "					
		No. 1979-M., dated 2nd August 1916	50,00,000	5 "					
Burdwan District Board.	Construction and repair of roads in the Asansol Sub-division.	B. G. No. 2901-L. S. G., dated 21st December 1915	50,000	4 "	37,978	..	37,978	...	2,860
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912	40,000	4 "	27,657	...	...	...	1,765
	Ditto	B. G. No. 6948-M., dated 23rd November 1911	40,000	4 "	25,820	...	...	...	1,836
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905	23,000	4 "	7,553	...	...	...	1,339
	Railing and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905	25,000	4 "	6,695	...	67,725	...	1,514
Carried over					3,13,50,751	14,47,65,600	17,61,16,351	1,41,12,965	1,42,40,238

STATEMENT showing the INDERTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public	Total.	Borrowed.	Repaid.
BENGAL—concl'd.			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward					3,13,50,751	14,47,65,600	17,61,16,351	1,41,12,965	1,42,40,238
Derjeeling Road Committee.	Restoring bridges damaged and destroyed by cyclones.	B. G. No. 1027-F., dated 12th February 1901	50,000	4 p. c.	...	...	...	...	3,549
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911	15,000	4 "	...	...	...	...	1,781
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913	40,000	4 "	28,539	...	...	...	1,731
	...	B. G. No. L-59 No. 4935-F., dated 29th March 1921	76,000	6 "	75,000	...	1,04,539	76,000	...
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908	20,000	4 "	9,314	...	...	...	1,055
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908	34,000	4 "	16,876	...	26,270	...	1,758
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903	75,000	4 "	12,924	...	12,924	...	4,821
24-Pergunahs do.	Magraha drainage scheme.	B. G. Nos. 692-L. S. G., dated 27th March 1908, and 2609-F., dated 31st March 1914	15,73,091	4 "	15,37,187	...	...	...	...
	Construction of feeder roads	B. G. No. 552-T. L. S. G., dated 19th June 1911	60,000	4 "	40,121	...	15,77,308	...	2,701
TOTAL BENGAL					3,30,71,792	14,47,65,600	17,78,37,392	1,41,58,965	1,42,57,634
PROVINCES AND OUDH.									
Agra Municipality.	Water-works.	G. O. No. 451-XI-509A., dated 27th March 1894	12,56,700	4 p. c.	67,278	...	...	...	66,059
	Drainage and Water-works.	G. O. No. 5442-X-2, dated 20th November 1894, and No. 5795-X-2, dated 3rd December 1894	81,120	4½ "	17,929	...	...	...	4,012
	Water-works.	G. O. No. 2280-XI-632C., dated 8th July 1902	42,000	4 "	4,403	...	...	...	2,809
	Sewerage	G. O. No. 183-XI-380C., dated 19th January 1904	80,000	4 "	21,378	...	...	...	4,847
	Water-works.	G. O. No. 2855-XI-499B., dated 12th August 1904	32,000	4 "	8,533	...	...	...	1,940
	Ditto	G. O. No. 155-XI-2-1905, dated 14th January 1905	25,000	4 "	6,660	...	...	...	1,517
	Ditto	G. O. No. 695-XI-537D., dated 8th March 1907	1,31,000	4 "	45,906	...	...	...	7,516
	Drainage	G. O. No. 3084-XI-686D., dated 7th October 1909	19,500	4 "	10,652	...	...	...	971
	Water-works.	G. O. No. 3458-XI-537D., dated 6th November 1909	58,000	4 "	31,672	...	...	...	2,890
	Ditto	G. O. No. 2392-XI-224 E., dated 25th August 1916	2,00,900	5 "	2,00,000	...	...	...	...
	Improvement of Water-works scheme.	G. O. No. 3071-XI-224 E., dated 23rd October 1917.	3,50,000	6 "	3,50,000	...	7,64,471	...	...
Allahabad do	Water-works.	G. O. No. 455-XI-609A., dated 27th March 1894	16,43,211	4 "	1,88,889	...	...	...	...
	Ditto	G. O. No. 882-XI-496 D., dated 8th March 1913	3,37,000	4 "	2,55,071	...	...	...	...
	Construction of workshop.	G. O. No. 3047-XI-363 E., dated 30th August 1916	11,000	5 "	9,390	...	...	...	...
	Sinking of tube wells.	G. O. No. 3027-XI-448 E., dated 15th October 1917.	1,64,991	6 "	1,55,871	...	6,09,221	...	...
		Carried over			13,73,692	...	13,73,692	...	92,530

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH— <i>contd.</i>		Brought forward	Rs.		Rs. 13,73,692	Rs. ...	Rs. 13,73,692	Rs.	Rs. 92,560
Bahraich Municipality.	Drainage	G. O. Nos. 1938-XI-553 D., dated 6th July 1914 and 936-XI-553-D., dated 11th May 1915	1,00,000	4 p. c.	81,476	...	81,476	...	3,943
Balia do.	Miscellaneous purposes.	G. O. No. 1328-XI-46-1905, dated 28th April 1905	50,000	4 "	14,921	...	...	...	2,970
"	Ditto	No. 2079-XI-395 D., dated 28th July 1914	30,000	4 "	23,334	...	...	...	1,224
"	Ditto	G. O. No. 149-XI-443 E., dated 15th January 1917	50,000	5 "	32,867	...	...	...	4,602
"	Acquisition of land for extension of the new town of Bicha.	G. O. No. 1050-M.-XI-42 M., dated 13th September 1920.	35,000	6 "	35,000	...	1,03,122	35,000	...
Bareilly do.	Expansion of City.	G. O. No. 1436-XI-830 D., dated 19th April 1912	1,30,000	4 "	1,05,586	...	1,05,586	...	8,160
Benares do.	Water-works.	G. O. No. 310-XI-4-91A2, dated 8th March 1894	19,58,226	4 "	13,55,023	...	...	...	19,019
"	Ditto	G. O. No. 2053-XI-523D., dated 20th May 1908	1,75,000	4 "	95,854	...	...	...	8,702
"	Drainage Project.	G. O. No. 4061-XI-491A-2, dated 25th November 1903.	10,00,000	4 "	9,01,914	...	...	...	7,795
"	Construction of a rising main.	G. O. No. 48-XI-523D., dated 3rd January 1907	54,000	4 "	22,421	...	...	...	2,962
"	Sinking of Tube wells.	G. O. No. 561-XI-447 E., dated 9th February 1917	32,000	5 "	27,849	...	...	...	1,116
"	Ditto	G. O. No. 3095-XI-447-E., dated 20th October 1917.	68,270	6 "	62,413	...	...	...	2,069
"	Water-works.	G. O. No. 1226-XI-185E., dated 6th April 1914	50,000	4 "	38,892	...	...	...	2,040
"	Miscellaneous purposes.	G. O. No. 2228-XI-523D., dated 29th June 1910	52,665	4 "	30,151	...	...	...	2,569
"	Purchase of water works machinery.	G. O. No. 2484-XI-805D., dated 16th July 1910.	1,50,000	4 "	74,722	...	...	...	7,748
"	Putting the Pumping Plant in order.	G. O. No. 1691-XI-185-E., dated 27th March 1917	50,000	6 "	31,740	...	...	...	9,402
"	Putting the Pumping Plant in order.	G. O. No. 1273-XI-185-E., dated 30th June 1915 and G. O. No. 4110-XI-185-E., dated 12th October 1916	30,000	4 "	25,729	...	26,66,708	...	1,131
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1770-XI-55, dated 5th June 1914	1,000	4 "	398	...	398	...	103
Basti	For construction of a vegetable and meat market.	G. O. No. 2055-XI-127-1917, dated 28th June 1918	10,000	6 "	9,202	...	9,202	...	411
Budaon Municipality.	Drainage	G. O. No. 669-XI-551D., dated 4th March 1909	50,000	4 "	27,387	...	27,387	...	2,193
Cawnpore do.	Water-works.	G. O. No. C-3-XI-390-60, dated 28th January 1893	14,50,000	4 "	1,26,333	...	...	...	47,521
"	Water supply	G. O. No. 1017-XI-364D., dated 30th March 1905	1,00,000	4 "	26,563	...	...	...	6,067
"	Sewerage	G. O. No. 3139-XI-105-1905, dated 16th November 1905	1,00,000	4 "	32,782	...	...	...	5,830
"	Water-works.	G. O. No. 2708-XI-859D., dated 14th August 1911	6,00,000	4 "	5,15,989	...	...	...	13,479
"	Construction of meat shops.	G. O. No. 1572-XI-228-D., dated 16th August 1916	7,000	4 "	1,450	...	...	...	1,513
"	Sewerage Scheme.	G. O. No. 3866-XI-237-A., dated 17th November 1902.	10,00,000	4 1/2 "	...	(a) 10,00,000	...	...	...
"	Development of the factory area and town expansion scheme.	G. O. No. 74-XI-612 E., dated 14th January 1921	7,00,000	6 "	7,00,000	...	24,03,117	7,00,000	...
Chandausi do. (Moradabad)	Drainage	G. O. No. 160-XI-93-1905, dated 13th January 1906	1,00,000	4 "	38,620	...	...	...	5,588
"	Ditto	G. O. No. 94-XI-93-1905, dated 9th January 1907	20,000	4 "	7,691	...	46,311	...	1,123
Carried over					58,19,949	10,00,000	68,19,999	7,35,000	2,62,440

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs. 5,62,000, vide details given below:—

Original debt	Rs. 10,00,000
Deduct—Amount paid to the Sinking Fund up to 31st March 1921	4,38,000
	5,62,000

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	Total.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH— <i>contd.</i>		Brought forward			58,19,999	10,00,000	68,19,999	7,35,000	2,62,440
Dehra Dun Municipality.	Water-works.	G. O. No. 1334-XI—627A., dated 9th May 1895	91,000	4 per cent.	23,514	...	...	...	4,174
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907	31,000	4 "	11,908	...	35,422	...	1,742
Fyzabad do.	Drainage	G. O. No. 3494-XI—242D., dated 22nd September 1904	60,000	4 "	18,337	...	...	...	3,041
	Ditto	G. O. No. 43-XI—242D., dated 8th January 1906	50,000	4 "	17,819	...	31,126	...	2,862
Hapur (Meerut) do.	Ditto	G. O. No. 1843-XI—549D., dated 23rd May 1913	66,000	4 "	12,747	...	12,747	...	1,544
Mathras do. (Aligarh).	Ditto	G. O. No. 3536-XI—658D., dated 9th October 1905	1,15,000	4 "	56,759	...	56,759	...	5,968
Jaunpore do.	Ditto	G. O. No. 982-XI—548D., dated 10th February 1908	1,50,000	4 "	78,177	...	78,177	...	7,605
Jhansi do.	Water-works	G. O. No. 3274-XI—491-D., dated 29th September 1911	40,000	4 "	25,826	...	...	...	1,836
	Purchase of a building for Municipal Office.	G. O. No. 1958-XI—129-D., dated 22nd October 1916	5,000	4 "	1,081	...	26,907	...	1,038
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-XI—2, dated 28th March 1895	6,500	4 1/2 "	1,331	...	1,338	...	321
Barant Notified Area (Meerut).	Drainage Scheme.	G. O. No. 2068-XI—30—1918, dated 4th July 1918	4,000	6 "	3,373	...	3,373	...	323
Kandhla (Mozaffarnagar).	Raising and metalling a road.	G. O. No. 731-XI—324-E., dated 10th April 1915	5,000	4 "	...	...	...	...	514
Sardhana do.	Drainage Scheme	G. O. No. 3183-XI—80—1918, dated 23rd December 1918	12,000	6 "	11,826	...	11,826	...	347
Khanuja (Bulandshahr) Municipality.	Drainage	G. O. No. 748-XI—822D., dated 4th March 1912	1,00,000	4 "	66,939	...	66,939	...	4,500
Lucknow do.	Construction of Tube wells	G. O. No. 700-XI—453-E., dated 15th February 1917	1,70,000	5 "	1,11,828	...	...	...	15,643
	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893	13,20,000	4 "	2,45,262	...	...	...	65,011
	Drainage	G. O. No. 1719-XI—100, dated 7th June 1906	4,00,000	4 "	2,75,983	...	...	...	11,628
	Water-works	G. O. No. 734-XI—743D., dated 10th March 1909	1,18,000	4 "	44,009	...	...	...	4,891
	Drainage	G. O. No. 665-XI—D., dated 3rd March 1909	1,25,000	4 "	91,650	...	...	...	3,426
	Ditto	G. O. Nos 3758-XI—D., dated 2nd December 1909, and 2480-XI—D., dated 16th July 1910	3,40,000	4 "	2,63,124	...	...	...	8,778
	Rebuilding houses.	G. O. No. 709-XI—345-E., dated 15th February 1917	50,000	5 "	31,273	...	...	...	2,090
	Drainage	G. O. No. 1640-XI—D., dated 18th May 1911	1,13,000	4 "	70,261	...	...	...	5,233
	Miscellaneous	G. O. No. 1348-XI—43, dated 16th April 1914	50,000	4 "	37,843	...	...	...	2,081
	Water-works	G. O. No. 3187-XI—43-E., dated 16th September 1913	1,00,000	4 "	73,542	...	...	...	4,244
	Completion of the first portion of the Jaganli village Scheme.	G. O. No. 730-XI—261, dated 15th April 1918	45,000	6 "	41,822	...	...	...	1,329
	Overhauling expenditure of water-works plant.	G. O. No. 1449-XI—43-E., dated 20th August 1919	50,000	6 "	47,947	...	...	...	1,389
	Hussaingunj improvement scheme.	G. O. No. 1040-M—XI-53, dated 28th August 1919	1,00,000	6 "	95,895	...	...	...	2,777
	Advances for building houses	G. O. No. 2289-XI—345-E., dated 30th November 1915	50,000	4 1/2 "	36,873	...	...	...	2,865
	Carriage of bullage, etc.	G. O. No. 1475-XI—261-E., dated 31st March 1917	1,00,000	5 "	88,789	...	...	...	3,406
	Purchase of meters and acquisition of land for Mohammadan Cemetery and Paida.	G. O. No. 2054-XI—603-E., dated 14th December 1920	20,000	6 "	20,000	...	...	20,000	...
Meerut do.	Water-works	G. O. No. 2232-XI—3-31, dated 24th December 1920	1,5,000	6 "	1,53,000	...	17,26,101	1,50,000	...
		G. O. No. 2213-XI—527-A., dated 17th August 1895	7,50,000	4 "	2,11,244	...	2,11,244	...	33,688
		Carried over			80,81,458	10,00,000	90,81,458	9,05,000	4,60,827

STATEMENT SHOWING THE INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH— <i>contd.</i>		Brought forward			80,81,458	10,00,000	90,81,458	9,05,000	4,66,827
Mirzapore Municipality.	Drainage	G. O. No. 3896-XI—376-D., dated 4th November 1904	1,15,000	4 p. c.	34,301	...	...	...	6,830
	Ditto	G. O. No. 34-XI—376-D., dated 6th January 1906	85,000	4 "	30,418	...	...	...	4,852
	Ditto	G. O. No. 653-XI—376-D., dated 7th March 1907	65,000	4 "	25,079	...	...	...	3,645
	Water-works	G. O. No. 795-XI—906-D., dated 14th March 1910	2,98,000	4 "	2,12,663	...	...	...	12,895
	Meters and do.	G. O. No. 533-XI—343-E., dated 22nd March 1916	10,000	4 "	5,485	...	3,07,946	...	977
Moradabad do.	Drainage	G. O. Nos. 88-XI—550-D., dated 4th January 1908, and 1293-XI—550-D., dated 16th April 1910	4,82,000	4 "	2,97,196	...	2,97,196	...	16,690
Muthra do.	Water-supply scheme.	G. O. No. 137-XI—D., dated 10th November 1915	1,50,000	4 "	1,22,799	...	1,22,799	...	5,882
Mussoorie do.	Water-works	G. O. No. 2064-X-2, dated 16th April 1895	10,000	4½ "	2,756	...	...	...	470
	Ditto	G. O. No. 1442-XI—2, dated 28th March 1894	36,000	4½ "	7,231	...	...	...	1,811
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896	40,000	4 "	8,322	...	...	...	1,905
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 15th October 1905	7,30,000	4 "	5,14,432	...	...	...	20,801
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911	23,000	4 "	2,719	...	...	...	2,623
	Ditto	G. O. No. 709-XI—690-D., dated 28th February 1912	8,000	4 "	1,862	...	...	...	877
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908	2,42,000	4 "	1,77,415	...	...	...	6,630
	Water-works	G. O. No. 954-XI—690-D., dated 24th March 1910	30,000	4 "	...	...	...	...	3,555
	Hydro-Electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910	44,000	4 "	24,631	...	...	...	2,397
	Hydro-Electric Water-supply scheme.	G. O. No. 746-XI—674-D., dated 4th March 1912	35,000	4 "	24,170	...	...	...	1,547
	Ditto	G. O. 1062-XI—674 D., dated 23rd March 1912	7,000	4 "	4,833	...	...	...	309
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674-D., dated 23rd September 1912	70,000	4 "	48,311	...	...	...	3,102
	Electric light	G. O. No. 1201-XI—690-D., dated 3rd April 1914	18,000	4 "	8,051	...	...	...	1,825
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913	74,000	4 "	57,511	...	...	...	3,024
	Electric light connection.	G. O. No. 718-XI—690-D., dated 25th February 1913	30,000	4 "	10,258	...	...	...	3,163
	Ditto	G. O. No. 1984-XI—690-D., dated 10th July 1916	10,000	5 "	6,569	...	...	...	921
	House wiring and water connections.	G. O. No. 1388-XI—690-D., dated 15th July 1915	16,000	4 "	8,776	...	...	...	1,560
	Electric scheme	G. O. No. 1675-XI—189-E., dated 22nd May 1914 and 2448-XI—189-E., dated 20th September 1918.	2,25,441	4 "	2,02,126	...	...	...	9,687
	House connection with electric system.	Ditto ditto	55,464	4 "	33,522	...	...	...	7,602
	Ditto	Ditto ditto	63,906	4 "	49,753	...	11,93,248	...	7,215
Nagina (Bijnor) do.	Drainage	G. O. No. 787-XI—329-1906, dated 15th March 1907	40,000	4 "	16,599	...	16,599	...	2,198
Naini Tal do.	Water-works	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 "	1,72,602	...	...	...	15,486
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906	75,000	4 "	11,468	...	...	...	1,833
	Hydro-Electric Scheme and improvement to water supply.	G. O. No. 126-XI—451-E., dated 22nd January 1921	9,82,000	5 "	2,60,000	...	4,44,070	2,60,000	...
		Carried over			1,04,68,316	10,00,000	1,14,68,316	11,65,000	6,19,137

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES OF AGRA AND OUDH— <i>concl'd.</i>		Brought forward			1,01,63,316	10,00,000	1,14,63,316	11,65,000	6,19,137
Pilibhit Municipality.	Town Hall and (compensation for land.	G. O. No. 2128-XI-227-E., dated 4th August 1914	36,500	4 p. c.	14,488	...	14,488	...	2,736
Ujhani do. (Budon).	Drainage	G. O. Nos. 3313-XI-558-D., dated 1st November 1907	4,000	4 "	...	...	...	...	195
Shahjahanpur District Board.	Construction of Markets, etc.	G. O. No. 1236-XI-181-E., dated 3rd April 1913	27,000	1 "	7,811	...	7,811	...	2,903
	Construction of a bridge	G. O. Nos. 170-IX-53, dated 8th March 1913, and No. 231-IX-53, dated 7th April 1913	1,20,000	4 "	41,051	...	...	...	12,647
	Do. of a bridge	G. O. Nos. 177-IX-53, dated 18th February 1914 and 438-IX-53, dated 13th April 1914.	1,00,000	4 "	77,723	...	1,18,774	...	4,087
Farrukhabad District Board.	Do. of a bridge	G. O. No. 519-IX-116, dated 28th July 1913, and 248-IX-116, dated 16th March 1914	44,000	4 "	16,419	...	...	...	5,059
Do	Construction of a new hospital building	G. O. No. 183-XI-120, dated 23rd March 1917	40,000	4 1/2 "	...	40,000	66,410	...	...
Mirzapur do.	Miscellaneous	G. O. No. 457-IX-49, dated 27th June 1913	58,000	4 "	16,683	...	16,683	...	6,243
		TOTAL UNITED PROVINCES OF AGRA AND OUDH			1,06,37,494	10,40,000	1,16,77,494	11,65,000	6,51,007
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 272, dated 5th June 1902	12,00,000	4 p. c.	4,18,115	...	...	...	49,492
	Renewal of conservancy tram line.	G. I. F. D. B. & C. No. 176, dated 27th March 1914	38,000	4 "	15,833	...	...	...	3,167
	City Electrification scheme.	G. I. F. D. No. 58, dated 27th January 1916	4,50,000	4 "	3,49,762	...	8,13,710	...	18,386
	Dalhousie do	Water supply scheme	G. P. B. & C. No. 616, dated 11th October 1915	10,600	4 "	8,672	...	8,672	...	416
Dharamsala do.	Water-works	G. I. F. D. No. 594, dated 22nd December 1903	15,000	4 "	3,831	...	3,831	...	914
Hazie do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912							
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4 1/2 "	...	...	...	...	1,000
Lahore do.	Water-works and Drainage.	G. I. F. D. Nos. 549-A. and 638-A, dated 28th January 1882 and 6th February 1903, respectively	17,75,000	4 "	71,816	...	71,816	...	88,584
Ludhiana do.	Water-works	G. P. Notification No. 1-13, dated May 1907 G. P. No. 261, dated 30th April 1907	2,00,000	4 1/2 "	...	90,770	90,770	...	11,041
Munre do	Re-alignment and reconstruction.	G. P. B. & C. No. 335, dated 11th May 1916	3,600	4 "	23,261	...	...	...	3,376
	Water works	G. P. C. B. No. 56, dated 25th January 1917	1,00,000	4 "	30,208	...	...	...	4,399
	Re-alignment and reconstruction of Roads	G. P. B. & C. No. 19872, dated 1st November 1917	10,000	6 "	7,584	...	61,053	...	855
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 "	...	40,983	40,983	...	7,277
Rewari do.	Water-works	G. P. B. & C. No. 322, dated 12th May 1916	1,60,000	4 "	81,801	...	81,801	...	3,931
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	1 "	...	...	...	...	42,385
	Do.	G. I. F. D. No. 14598, dated 20th October 1898	3,00,000	4 "	...	...	...	...	12,752
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	1 "	3,02,002	...	...	...	16,187
/	Do. Hydro-Electric Scheme.	G. P. B. & C. No. 1646, dated 17th July 1914	2,75,000	4 "	2,24,983	...	...	...	10,808
		Carried over			5,20,985	1,31,753	11,72,638	...	2,74,985
					10,40,883				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government	To the Public.	TOTAL.	Borrowed.	Repaid.
PUNJAB—contd.			Rs.		Rs.	Rs.	Rs.	Rs.	
		Brought forward			10,40,883 5,20,985	1,31,753	11,72,636	...	1,74,962
Simla Municipality.	Improvement scheme.	G. G. I. F. D. No. 2066-S. B., dated 31d August 1914	1,46,797	4 p. c.	1,04,417	...	...	...	6,370
	Extension of electricity to the Benelal Estate.	G. P. B. & C. No. 866, dated 10th January 1919.	40,000	6 "	33,712	...	...	...	3,206
	Second extension of the Hydro-electric scheme.	G. P. B. & C. No. 24172, dated 10th November 1919 G. P. B. & C. No. 24426, dated 28th September 1920.	1,00,000 1,60,000	5 " 6 "	95,701 1,50,000	...	...	...	4,296
Sargodha do.	Water supply.	G. P. B. & C. No. 334, dated 11th May, 1916	70,000	4 "	46,983	...	46,983	...	5,374
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A, dated 21st December 1901	70,000	4 "	42,628	...	42,628	...	2,263
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	2,50,000	4 "	2,14,170	...	2,14,170	...	9,451
Shahpur (Bhera) do.	Extramural Drainage.	G. P. B. & C. No. 144, dated 19th February 1915	20,000	4 1/2 "	11,313	...	11,313	...	1,612
Jullundur do.	Drainage Scheme.	G. P. No. 20102-F., dated 6th November 1917	2,00,000	6 "	1,72,641	...	1,72,641	...	9,655
Campbellpur (Attock) do.	Extension of town.	G. P. B. & C. No. 3273, dated 2nd February 1920	25,000	6 "	12,500	...	12,500	...	12,500
Gujra (Lyallpur) do.	Construction of certain works.	G. P. B. & C. No. 3292, dated 2nd February 1920	1,00,000	6 "	97,286	...	97,286	...	2,714
Montgomery.	Drainage scheme.	G. P. B. & C. No. 3307, dated 2nd February 1920	60,000	6 "	54,000	...	54,000	...	6,000
Jhang do.	Construction of certain works.	G. P. B. & C. No. 5850, dated 24th February 1920	1,00,000	6 "	97,286	...	97,286	..	2,714
Khushab do.	Water works	G. P. C. & I. No. 16538, dated 3rd July 1919	47,000	6 "	43,434	...	43,431	...	3,566
TOTAL PUNJAB					27,44,005	1,31,753	28,75,758	1,50,000	3,44,673
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 p. c.	1,32,739	...	...	...	16,138
	For the Extension of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	30,000	4 "	14,860	...	...	...	1,553
	Completion of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1911	97,000	4 "	57,981	...	2,05,530	...	4,633
Allaumyo do.	For surface drainage and conservancy improvement.	L. G. M. Dept. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 "	3,261	...	3,261	...	739
Insein do.	For Sanitary Town planning.	L. G. M. Dept. No. 1011-3T.—1, dated 23rd February 1911	24,000	4 "	14,323	...	14,323	...	1,147
Henzada do.	Improvement of conservancy.	L. G. M. Dept. No. 127-4T.-1, dated 6th January 1908	80,000	4 "	35,306	...	...	...	4,311
	Acquisition of land for house sites and Bazar.	L. G. M. Dept. No. 120-4T.-4, dated 3rd March 1911	10,000	4 "	...	...	35,306	...	1,180
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929-4T. 6, dated 21st January 1910	80,000	4 "	47,743	...	...	..	3,824
	Water-supply scheme.	L. G. M. Dept. No. 46-4T.-10, dated 4th March 1912	10,000	4 "	6,443	...	54,186	..	460
Letpadan do.	Construction of a new Municipal Office and re-modeling Bazar buildings.	L. G. M. Dept. No. 231-3T.-14, dated 6th March 1912	20,000	4 "	2,374	...	2,374	..	2,283
Mandalay do.	Construction of bazar.	L. G. M. Dept. No. 804-7T.-5, dated 29th September 1902	7,23,000	5 "	...	7,23,000	...	...	...
	For carrying out conservancy scheme.	L. G. M. Dept. No. 501-7T.-9, dated 11th August 1905	80,000	5 "	...	80,000	...	...	...
	Water supply scheme	L. G's. telegram No. 119, dated 26th March 1921.	4,00,000		4,02,000	...	12,03,000	4,00,000	...
Carried over					7,15,030	8,03,000	15,18,030	4,00,000	36,268

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs. 7,15,030	Rs. 8,03,000	Rs. 15,18,030	Rs. 4,00,000	Rs. 36,268
BURMA— <i>contd.</i>									
Brought forward									
Mergui Municipality.	Construction of a new hospital.	L. G. M. Dept. No. 522-6T-13, dated 28th October 1908	10,000	4 p. c.	4,953	...	...	...	517
	Relaying the burnt out arsa Mgetma quarter.	L. G. M. No. 270-6T-2, dated 8th March 1915	8,000	4 "	3,926	...	...	...	357
	Reclamation and lay out of the for-shore Meigui town.	L. G. M. No. 719-6T-17 of 19th March 1920	15,500	6 "	15,079	...	...	...	421
		L. G. No. 410-6T-16, dated 11th February 1921	1,84,500	6 "	1,84,500	...	2,03,458	1,84,500	...
Moulmein do.	Street lighting	L. G. M. Dept. No. 1178-6T., dated 31st August 1898	80,000	5 1/2 "	...	80,000	...	...	...
	Water-works	L. G. M. Dept. No. 872-6-F-1, dated 22nd May 1901	9,36,000	5 "	...	9,36,000	...	...	...
	Water-works improvement.	L. G. M. Dept. No. 687-6-T-4, dated 18th December 1906	1,00,000	4 "	38,561	...	10,54,561	...	5,594
Myaungmya do.	Building bazars and replacing latrines.	L. G. M. Dept. No. 687-19-4-T., dated 21st September 1901	45,000	4 "	...	...	...	...	9,211
Myanaung do.	Sanitary Improvement.	L. G. M. Dept. No. 339-4T-8, dated 11th July 1907	25,000	4 "	2,113	...	2,113	...	1,001
Pahokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Dept. No. 290-9T-6, dated 7th March 1907	25,000	4 "	9,613	...	...	...	1,398
	Construction of a new Minnie pal Bazar.	L. G. M. Dept. No. 743-9-T. S, dated 19th March 1920, and telegram No. 13-C, dated 28th March 1920.	90,000	6 "	88,862	...	98,505	...	1,188
Pegn do.	Construction of a new Bazar.	L. G. M. Dept. No. 33-3T-12, dated 2nd March 1912	33,000	4 "	21,300	...	...	...	1,515
	Completion of the Market.	L. G. No. 239M.—3T-9, dated 30th November 1914	32,600	4 "	24,888	...	46,188	...	1,305
Prome do.	Water-supply and drainage.	L. G. M. Dept. No. 979-3 T-3, dated 31st March 1902	1,50,000	4 "	20,821	...	20,821	...	9,833
Rangoon do.	Public Works	L. G. No. 181-2 T-33, dated 3rd July 1902	4,33,000	4 1/2 "	...	4,33,000	...	...	...
	Ditto	G. I. No. 3786-A., dated 9th July 1902	13,00,000	4 1/2 "	...	13,00,000	...	...	...
	Reclamation Work.	L. G. No. 23-2T-33, dated 1st September 1902	6,00,000	4 1/2 "	...	6,00,000	...	...	...
	Ditto	L. G. No. 114-2-T-61, dated 25th August 1910	15,30,000	4 "	...	15,00,000	...	...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5 1/2 "	...	1,50,000	...	...	...
	Works connected with high-level	L. G. No. 812-2F-21, dated 30th August 1893	7,10,000	5 "	...	2,40,000	...	...	...
	Water-supply.								
	Public Works	L. G. No. 396-2T-33, dated 13th May 1903	15,00,000	4 1/2 "	...	15,00,000	...	...	...
	Water-works	L. G. No. 362-2T-50, dated 10th November 1904	9,22,500	4 1/2 "	...	9,22,500	...	...	...
	Ditto	L. G. No. 418-2 T-54, dated 16th November 1905	3,00,000	4 1/2 "	...	3,00,000	...	...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889	4,00,000	5 1/2 "	...	2,00,000	...	...	...
		C. C. Genl Dept. No. 409-17-R. M., dated 19th July 1887	23,00,000	5 1/2 "	...	5,75,000	...	...	57,500
	Ditto	L. G. No. 896-2 T-36, dated 25th August 1900	7,85,000	4 1/2 "	...	7,35,000	...	...	...
	Ditto	L. G. No. 418-2 T-54, dated 16th November 1918	3,00,000	4 1/2 "	...	3,00,000	...	...	...
	Public Works	L. G. No. 896-2 T-36, dated 25th August 1900	4,23,000	4 1/2 "	...	...	...	...	4,23,000
	Ditto	Ditto	3,74,000	4 1/2 "	...	3,74,000	...	...	...
	Ditto	L. G. No. 958-2 T-36, dated 23rd July 1901	5,00,000	4 1/2 "	...	5,00,000	...	...	...
Carried over					11,29,676	96,29,500 18,19,000	29,48,676	5,81,500	5,49,033

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA— <i>contd.</i>					11,29,676	18,19,000	29,48,676	5,84,500	5,49,063
		Brought forward				96,29,500			
	Public Works.	L. G. No. 678-2 T.-50, dated 23rd September 1904	1,98,000	4½ p.c.	...	1,98,000		...	...
		L. G. No. 765-2 T.-50, dated 27th October 1904							
		L. G. No. 974-2 T.-50, dated 31st January 1905							
	Reclamation Work.	L. G's. telegram No 76-C., dated 5th November 1908	27,50,000	4 "	...	27,50,000		..	...
	Hlawga Water-works.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 433-2 T.-54, dated 23rd October 1905	1,66,000	4½ "	...	1,66,000		...	...
	Public Works.	L. G. No. 56-2 T.-34, dated 1st March 1906	3,94,000	4 "	...	3,94,000		...	...
	Ditto	L. G. No. 386-2 T.-65, dated 9th August 1906	5,20,000	4 "	...	5,20,000		..	...
	Water-works.	L. G. Tele. No. 226-C., dated 27th July 1908	7,23,000	4 "	...	7,23,000		...	...
	Ditto	Ditto	4,21,000	4 "	...	4,21,000		...	...
	Public Works.	L. G. No. 16-2 T.-49, dated 2nd September 1907	6,94,000	4 "	...	6,94,000		...	...
	Ditto	L. G. No. 767-2 T.-77, dated 20th September 1910	5,70,000	4 "	...	5,70,000		...	...
	Ditto	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	1,42,000	4 "	...	1,42,000		..	...
	Water-works.	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	99,000	4 "	...	99,000		...	...
	Drainage.	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	2,72,500	4½ "	...	2,72,500		...	...
	Public Works.	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912	1,55,000	4 "	...	1,55,000		...	...
	Ditto	Ditto	5,66,000	4 "	...	5,66,000		...	...
	Reclamation Work.	L. G. No. 421-2 T.-50, dated 12th November 1904	2,00,000	4½ "	..	2,00,000		...	...
	Drainage.	L. G. No. 2224-M., dated 19th November 1912	70,000	4 "	...	70,000		...	...
	Reclamation Work.	L. G. No. 23-2 T.-33, dated 1st September 1912	5,00,000	4½ "	...	5,00,000		...	...
	Ditto	Ditto	5,00,000	4½ "	...	5,00,000		...	...
Shwabo Municipality.	Improvement in Municipal Bazar.	L. G. M. Dept. No. 293-ST-3, dated 7th February 1908	30,000	4 "	14,861	...	1,85,70,000 14,861	...	1,551
Tavoy do.	Construction of a new hospital	L. G. M. Dept. No. 170-6-T.-2, dated 6th January 1909	14,500	4 "	7,180	...	7,180	...	750
Thayetmyode.	Improvement to hospital bazar and reads.	L. G. M. Dept. No. 658-9-T.-5, dated 22nd January 1907	20,000	4 "	7,698	...	...	...	1,122
	Constructing fly proof meat market.	L. G. M. Dept. No. 745-9-T-7 of 19th March 1920, and telegram No. 14-C. of 28th March 1920	8,000	6 "	7,897	...	15,595	...	103
Thateu do.	Improvement of Water supply.	L. G. M. Dept. No. 791-6T.-10, dated 18th August 1906	7,000	4 "	1,132	...	1,132	...	534
Toungeo do.	Improvement of conservancy scheme.	L. G. M. Dept. No. 125-6-T.-3, dated 6th January 1908	10,000	4 "	4,415	...	...	...	538
	Extension and improvement of municipal market.	L. G. M. Dept. No. 562-6-T-15, dated 19th May 1909	10,000	4 "	5,467	...	...	...	497
	To build a new hospital.	L. G. No. 717-6-T.-24, dated 18th September 1914	70,000	4 "	54,401	...	64,283	...	2,860
Maubin do.	For Completion of water supply scheme.	L. G's. No. 669-4-T-4 of 21st July 1919	18,500	6 "	17,905	...	17,905	...	595
Kyankpying do.	For acquisition for paddy lands.	L. G's. telegram No. 12-C. of 28th March 1920	30,000	6 "	30,000	...	30,000	...	...
Bassein	Construction of a feed stuff Bazar.	L. G's. telegram No. 118 of 26th March 1921	30,000	6 "	30,000	...	30,000	30,000	...
Carried over						18,10,632	2,03,89,000	2,16,99,632	6,14,500 5,57,613

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—contd.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921			TRANSACTIONS DURING 1920-21.	
					To Government	To Public	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs. 13,14,632	Rs. 2,03,89,000	Rs. 2,16,99,632	Rs. 6,14,500	Rs. 5,57,613
BURMA—contd.									
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 1370-A., dated 25th July 1908.	2,00,000	4 p. c.	31,601	...	31,601	...	7,176
Rangoon Port Trust.	Acquisition of land.	G. I. Tele. No. 5037-A., dated 8th September 1905	10,00,000	1 "	..	11,61,000	...	...	...
	New Port Works Scheme.	G. I. Tele. No. 5331-A., dated 20th September 1905	10,00,000	1 "	...	40,00,000	...	...	...
		Ditto.							
		G. I. Tele. No. 5285, dated 8th September 1905	7,00,000	1 "	...	3,00,000	...	...	...
	Construction of certain works and improvements to Port Trusts.	G. I. Tele. No. 6311-A., dated 4th December 1902.	3,00,000	1 1/2 "	...	30,00,000	...	...	...
		Do. do.	10,00,000	4 "	...	10,00,000	...	...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification Nos. 32, dated 29th August 1907 and 792-1-P.-52, dated 21th August 1907	7,51,000	1 "	...	7,51,000	...	...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 "	...	32,00,000	...	...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Indt. No. 283-1-P.—28, dated 8th June 1908	50,00,000	4 "	...	50,00,000	..	...	...
	River Training Works.	L. G. Endt. No. 104—1-P.-55, dated 6th October 1910, and Notn. No. 28, dated 27th September 1910	6,00,000	1 "	...	6,00,000	...	..	...
	Ditto	L. G. Endt. No. 356—1-P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911	9,50,000	1 "	...	9,50,000	..	...	..
	Ditto	L. G. M. and Com. Deptt. No. 26, dated 21th July 1912	9,00,000	1 "	...	9,00,000	...	...	..
	Construction of certain works and improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913	35,00,000	1 "	...	35,00,000	2,73,62,000	...	...
Tavoy Port Fund.	Construction of Jetties.	L. G. Tele. No. 12-C., dated 25th March 1914, superseded by No. 385—5 P-3, dated 17th October 1914	65,000	4 "	36,077	...	36,077	...	11,336
TOTAL BURMA					13,78,400	4,77,51,000	4,91,29,400	6,14,500	5,76,125
BIHAR AND ORISSA.									
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913	20,000	4 p. c.	6,851	...	...	...	2,109
Bhagalpur do.	Water-works.	B. and O. No. 171-T. M., dated 24th May 1893	1,00,000	4 "	18,621	...	25,472	...	4,862
	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907	85,500	4 "	37,838	...	...	...	4,599
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 "	81,469	...	...	...	13,476
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908	32,000	4 "	10,920	...	...	...	1,188
Gaya do.	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 6th June 1909	10,000	4 "	5,225	...	1,38,452	...	507
	Drainage and Water-works Scheme.	B. and O. M. D. No. 2365-M., dated 7th March 1913	1,00,000	4 "	69,141	...	69,141	...	4,413
Carried over					2,53,065	...	2,33,065	...	31,104

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA— <i>contd.</i>		Brought forward			2,33,065	...	2,33,065	...	31,101
Hazaribagh Municipality.	Drainage Scheme.	B. & O. G., No. 14637-M., dated 22nd December 1913	20,000	4 p. o.	14,711	...	14,711	...	848
Jamaipur do.	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912	10,000	4 "	1,764	...	1,764	...	1,119
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912	6,500	4 "	772	...	...	...	742
	Water-works	B. G. No. 659-M., dated 25th March 1912	5,000	4 "	3,227	...	...	...	230
	Drainage	B. G. No. 949-T. M., dated 4th October 1911	67,000	4 "	43,249	...	47,248	...	3,076
Motihari do.	Drainage schemes.	B. and O. No. 3571-M., dated 17th March 1916	8,217	4 "	1,727	...	6,727	...	322
Mozufferpore do.	Construction of a septic tank.	B. G. No. 1073-M., dated 7th March 1903	60,000	4 1/2 "	13,278	...	...	...	2,966
	Water-works	B. and O. No. 3855-M., dated 29th March 1916	79,000	4 "	66,212	...	79,520	...	3,035
Madhubani do.	Construction of Greisson Market.	B. & G. No. 20-M., dated 3rd January 1920	50,000	6 "	30,000	...	30,000	...	...
Patna do.	Drainage	B. G. No. 19-T. M., dated 29th April 1893	3,18,000	4 1/2 "	62,236	...	...	...	16,076
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1909	50,000	4 "	...	...	62,236	...	1,505
Puri do.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907	50,000	4 "	22,128	...	...	...	2,689
Purnea do.	Improvement of roads and methar sheds	B. & O. G. No. 19785-M., dated 28th November 1918	10,000	6 "	9,590	...	31,718	...	277
		G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911	15,000	4 "	8,966	...	8,966	...	716
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913	15,000	1 "	4,324	...	...	...	1,613
	Construction of a beef market.	B. & O. No. 185-M., dated 12th February 1915	5,000	1 "	3,317	...	7,641	...	305
Shahabganj do.	Drainage Scheme.	B. & O. No. 327-M., dated 27th May 1912	35,000	4 "	23,404	...	23,404	...	1,575
Champani District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 "	4,335	...	4,335	...	4,166
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4276-M., dated 26th March 1915	40,000	4 "	17,920	...	17,920	...	4,654
Jharia Water board.	Supply of water to coal fields.	B. & O. No. 2876-M., dated 31st March 1916	29,37,000	4 "	29,37,000	...	29,37,000	16,37,000	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913	1,00,000	4 "	75,696	...	75,696	...	4,158
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904	4,000	4 "	319	...	...	...	252
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907	8,000	4 "	3,093	...	3,912	...	448
Ranchi District Board	Improving Lohardaga Gagra Road and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915	50,000	4 "	38,792	...	38,792	...	2,042
Puri .	To open grain shops.	B. & O. G., No. 623-R. T., dated 14th May 1920	50,000	Free of interest.	...	...	...	50,000	50,000
Ranchi .	To replace Government grants	B. & O. G., No. 1676-M. R., dated 2nd September 1920	50,000	6 p. c.	47,880	...	47,880	50,000	2,120
Manbhoom .	For a bridge over the Pamodar River.	B. & O. G., No. 2711-M., dated 15th November 1920	75,000	6 "	75,000	...	75,000	75,000	...
Purnea .	To meet the cost of certain original works.	B. & O. G., No. 3155-M., dated 15th December 1920	1,50,000	6 "	1,50,000	...	1,50,000	1,50,000	...
		Carried over			38,97,535	...	38,97,535	19,62,000	1,35,438

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA— <i>concl'd.</i>		Brought forward			38,97,535	...	38,97,535	19,62,000	1,35,438
Manbhoom District Board.	Construction of a bridge over the Kasai River.	B. & O. No. 4184-M., dated 27th March 1916	1,00,000	4 p. c.	59,858	...	59,858	...	9,550
Muzaffarpur Board.	Construction of a bridge over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906	60,000	4 "	23,196	...	...	...	3,358
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907	1,25,000	4 "	55,319	...	...	...	6,721
	Providing extra water-ways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914	1,50,000	4 "	1,07,054	...	1,86,569	...	6,489
		TOTAL BIHAR AND ORISSA			41,42,957	...	41,42,957	19,62,000	1,61,559
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. Nos. 692—VII-57—8, dated 11th June 1914 and 392—VII-20—3, dated 5th April 1916	2,60,000	4 p. c.	2,60,000	...	...	...	...
Do.	For meeting extra charges on account of water-works	Secretariat letter No. 189—C.—VIII, dated 9th March 1921	50,000	6 "	50,000	...	3,10,600	50,000	...
Amraoti camp do.	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912	12,500	4 "	1,450	...	...	...	2,802
	Do. pumping and construction of new well in the tank well.	Secretariat letter No. 123—A.—VIII, dated 28th February 1921	10,000	6 "	10,000	...	...	10,000	...
	To improve water supply of Amraoti towns	Secretariat letter No. 45—A.—VIII, dated 24th January 1921	50,000	6 "	50,000	...	61,450	50,000	...
Arvi do.	Construction of a cradock Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910	15,000	4 "	...	...	...	...	1,781
	Water works	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 "	1,34,666	...	1,34,666	...	6,127
Burhanpur do.	Improvement of Water-works.	Secretariat letter No. 359—VII—24—A., dated 22nd March 1909	30,000	4 "	15,674	...	15,674	...	1,521
Basein do.	Improvement of water supply.	Secretariat letter No. 798—C.—VIII—20, dated 16th March 1921.	5,000	6 "	5,000	...	5,000	5,000	...
Buldana do.	Water-works	Secretariat No. 782-VII-57—11, dated 2nd July 1914	10,000	4 "	7,382	...	7,382	...	581
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4+6 "	1,073	...	1,073	...	1,076
Damoh do.	Water-works Scheme.	Secretariat No. 156—VII-57—5, dated 9th February 1915	1,75,000	4 "	1,49,263	...	...	...	6,591
	Improved distribution of water supply.	503—F, VII, dated 19th October 1917.	19,400	6 "	17,736	...	1,66,999	...	588
Drug Notified area.	For constructing certain buildings in the Ganj.	Secretariat letter No. 63—VII-24—16, dated 26th January 1910	6,500	4 1/2 "	...	...	...	...	688
		Carried over			7,02,244	...	7,02,244	1,15,000	21,764

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*contd.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR— <i>contd.</i>		Brought forward			7,02,244	...	7,02,244	1,15,000	21,754
Harda Municipality.	Extension of water-works.	Secretariat letter No. 41—VII-38—12, dated 17th January 1910	95,000	1 p. c.	54,424	...	...	...	4,629
	Drainage Scheme.	Secretariat No. 753—VII-57—10, dated 26th June 1914	1,00,000	4 "	83,850	...	1,38,274	...	3,841
Jubbulpore do.	Extension of water-works.	Secretariat letter No. 359—VII-32—12, dated 21st March 1907	3,00,000	4 "	1,15,943	...	...	...	16,794
	For acquisition of land for extension of city and Civil station.	Secretariat letter No. 46—VII-24—10, dated 20th January 1910	1,70,000	4 "	73,298	...	...	...	9,219
	For extension and certain improvements in the town.	Local and Financial Department letter No. 627-B.—VIII, dated 15th December 1920.	1,00,000	6 "	50,000	...	...	50,000	...
	For making improvement in City and civil station.	Secretariat No. 138—VII-60—2, dated 7th February 1914	50,000	4 "	36,579	...	2,75,820	...	2,128
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895	3,60,000	4 "	31,923	...	31,923	...	21,004
		C. C. No. 5923, dated 13th August 1896							
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911 and Secretariat letter No. 836—VII-23—10, dated 25th August 1913.	1,67,955	4 "	94,475	...	...	...	8,252
	For Gorewara Tank Project	C. C. No. 116 VII-31—31, dated 26th January 1909	7,50,000	4 "	4,84,073	...	...	...	34,438
	For improvement of markets.	Secretariat letter No. 914—24—5, dated 11th December 1906	1,00,000	4 "	...	...	...	...	10,331
	For drainage scheme.	G. I. F. D. End. No. 3922-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th February 1911	8,00,000	4 "	8,00,000	...	...	50,000	...
	Construction of Grain Market and rate Proof godown	Secretariat No. 635-II, dated 17th March 1913	50,000	4 "	11,630	...	...	...	5,48
	Extension of Fruit Market	Secretariat No. 30-VII—57—23, dated 11th January 1915	20,000	4 "	8,960	...	...	...	2,027
	Repairs to Ambaghari Dam.	Secretariat No. 147-E—VIII, dated 25th February 1919	62,500	6 "	59,091	...	14,58,169	...	1,786
Pandhurnado.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 "	3,674	...	3,674	...	212
Raipur do.	For extension of Gole bazar Market.	Secretariat No. 453—VII-24—34, dated 28th April 1910, and No. 246—VII-21—84, dated 10th March 1910	20,000	4 "	...	...	...	...	1,187
	Do. Philip's market shops.	Secretariat No. 154—VII-231, dated 9th March 1912	20,000	4 "	2,375	...	2,375	...	2,283
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-60—3, dated 21st February 1914	5,000	4 "	3,028	...	3,028	...	316
Sangor do.	To purchase Steam Road Rollers.	Secretariat letter No. 516-A—VIII, dated 27th September 1920.	10,000	6 "	10,000	...	10,000	10,000	...
Carried over			...	...	26,25,507	...	26,25,507	2,25,000	1,45,693

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1921—*conold.*

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31st MARCH 1921.			TRANSACTIONS DURING 1920-21.	
					To Government.	To this Public.	TOTAL.	Borrowed.	Repaid.
		Brought forward	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES AND BERAR— <i>conold.</i>					26,25,507	...	26,25,507	2,25,000	1,45,69
Seoni Municipality. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910	27,000	4 p. c.	16,123	...	16,123	...	1,29
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898	90,000	4 "	33,257	...	...	...	3,71
	Construction of markots.	Secretariat No. 783—VII-31—4, dated 28th June 1913	10,000	4 "	2,882	...	...	...	1,00
	Construction of Surface Drainage schemes.	Secretariat No. 345—VII-24—10, dated 28th March 1913	65,000	4 "	47,759	...	83,898	...	2,71
TOTAL CENTRAL PROVINCES AND BERAR					27,25,528	...	27,25,528	2,25,000	1,54,56
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2330-M., dated 16th April 1913	25,000	4 p. c.	8,553	...	...	...	2,6
	Water-works.	C. C.'s letter No. 850-M., dated 12th February 1920	17,600	6 "	16,538	...	25,091	...	4
Ganhati do.	Improvement of Water-works.	C. C.'s letter No. 4825-M., dated 18th July 1913	10,000	4 "	7,318	...	7,348	...	4
Silchar do.	Water-works.	C. C.'s letter No. 2024-M., dated 22nd April 1915	30,000	4 "	21,543	...	21,543	...	1,1
Tezpur do.	Water-works	C. C.'s letter No. 328-M., dated 25th January 1916	33,334	4 "	27,271	...	...	...	1,31
	Providing means of water supply.	C. C.'s letter No. 328-M., dated 25th January 1915	15,000	4 "	6,660	...	33,931	...	8
Sylhet do.	Construction of water-works	Letter No. 5131-M., dated 11th July 1917	90,000	5 "	85,730	...	85,730	...	1,4
Mangaldai Local Board.	Construction and reconstruction of bridges and roads.	C. C.'s letter No. 1705-M., dated 16th March 1917	20,000	5 "	17,393	...	17,393	...	7
North Sylhet Local Board.	Ditto	C. C.'s letter No. 394-M., dated 23rd January 1917	10,000	5 "	8,697	...	8,697	...	3
Silchar Local Board.	Ditto	C. C.'s letter No. 990-M., dated 19th February 1917	25,000	5 "	16,433	...	16,433	...	2,3
TOTAL ASSAM					2,19,166	...	2,19,166	...	11,6

APPENDIX E.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1920-21.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1920-21.

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APPENDIX E.—FIN. AND REV. ACCTS. OF THE GOVT. OF INDIA, FOR THE YEAR 1920-21.

	Amount on 31st March 1921.
	£
LOANS RAISED BY INDIAN STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES	10,098,066
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	£ 309,284
Capital in respect of which guarantee for interest and repayment of Capital has been given	31,000,300-
Debentures raised through Companies for outlay on purchased Railways	26,218,248
	57,522,832
Total	£ 67,620,898

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1920-21.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1921.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY.									
INDIAN STATES.									
Kathiawar Agency.									
<i>I.—Jhalavad Prant.</i>									
1. Malik Akkad Khanji, Sadat Khanji of Dasada.	Rajkot State	For Administrative and Maintenance purposes.	8,000	G. O. P. D. No. 5423, dated 21st July 1916.	1916	6 per cent.	Annual instalment of Rs. 1,500	5,039	Principal and interest guaranteed.
2. Malik Dada Sahib Umar Khanji of Dasada.	Vankaner State	Administration charges.	30,000	G. O. P. D. No. 1762, dated 28th February 1920.	1920	6½	Annual instalment of Rs. 5,000	30,000	Ditto.
<i>Total Jhalavad Prant</i>			38,000					35,039	
<i>II.—Savath Prant.</i>									
3. Vala Hassur Vajsur Panja of Jelpur	From private persons.	For Administrative and Maintenance purposes.	15,000	G. I., Foreign Department, No. 4498-T.A., dated 28th September 1903, G. R. P. D. No. 6863, dated 13th August 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½	1923-24	2,275	Ditto.

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1920-21—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable, on 31st March 1921.	Amount outstanding on 31st March 1921.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—<i>contd.</i>									
Kathiawar Agency—<i>contd.</i>									
III.—<i>Halar Prant</i>—<i>contd.</i>									
Brought forward									
8 Virpur Taluka	Morvi State	Repayment of the original Government guaranteed debts and Administrative purposes.	R 63,000	(G. I., Foreign Dept., telegram No. 1742, dated 3rd September 1909, G. R. P. D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1457-I, A., dated 13th July 1912, G. R. P. D. No. 3604, dated 19th July 1912, and G. R. P. D. No. 3654, dated 17th May 1916, G. I. telegram No. 3207-I, D., dated 3rd July 1919, P. D. order No. 5015, dated 24th July 1919.	1909	5 per cent.	1926-27	R 40,777	Principal and interest guaranteed.
			20,500					16,500	
			2,00,000					2,16,000	
			54,000		1912	5 "	1926-27		
			30,000		1916	5 "	1926-27		
			40,000		1919	6 1/2 "	Interest for the 1st three years and then every year.	34,388	Ditto.
9. Nawansagar State	Gondal State	Construction of Jamnagar Railway.	20,00,000	G. R. P. D. No. 2911, dated 4th May 1895.	1895	5 "	The whole loan is to be repayable after a period of 15 years or from such other time as there may be convenient to the State.	20,00,000	Ditto.
Total <i>Halar Prant</i>			23,14,500					22,96,888	Ditto.
IV.—<i>Gohilwad Prant.</i>									
10. Khachar Mula Mansur of Palnad	From private persons	Repayment of old debts.	13,000	P. A.'s No. 2749, dated 1st February 1890.	1890	6 " compound	Not settled	11,323	Ditto.

11. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Famine and Administrative purposes	5,500	P. A.'s Nos. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	1900	7½ per cent.	1924-25	2,699	Ditto.
12. Khawad Vala Viru of Sudamd under Palind Thana.	Ditto	Ditto	3,000	P. A.'s No. 102, dated 23rd June 1900	"	7½ "	Not settled	1,000	Ditto.
13. Vala Hamir Salar of Klajadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	"	7½ " compound interest.	1917-18	915	Ditto.
<i>Total Government Loans</i>			22,250					15,937	
<i>V.—Local Fund Loans.</i>									
14. Chotila Thana	From accumulated balances of certain Agency Local Funds	Ditto	5,241	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, and G. I. P. D. No. 6863, dated 13th October 1900 and 31st May 1913.	1901-02	6 per cent.	Not settled	84	Ditto.
15. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5 "	1930-31	692	Ditto.
16. Kotda Sangani Taluka	Ditto	Ditto	19,150	Ditto	1901-02	5 "	1924-25	7,100	Ditto.
17. Malia Taluka	Ditto	Ditto	2,25,911	Ditto	1900-01 1901-02	5 "	1951-52	87,929	Ditto.
18. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	"	5 "	Not settled	1,428	Ditto.
<i>Total Local Fund Loans</i>			2,60,061					97,233	
<i>Total Kathiawar Agency</i>			26,89,811					24,50,835	
<i>Carried over</i>			26,89,811					24,50,835	

[illegible]

PUNJAB.	From the Mandol Estate.	Adjustment of State debts.	3,41,000	G. I., Foreign Department, No. 3681-I. A., dated 20th September 1907.	1907-08	4½ per cent.	1933.	1,87,209	Principal and interest guaranteed.
			£31,100					£18,730	
			£10,123,211					£10,079,386	
			£31,100					£18,730	
			£10,157,311					£10,098,066	
TOTAL BOMBAY . . .									
" PUNJAB . . .									
GRAND TOTAL . . .									

Amount converted into £ at Rs. 10=£1

SUMMARY.

No. II.—CAPITAL raised under the GUARANTEE OF GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. IIA.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBT have been given.

Name of Railway.	Description of Debt or Liability.	Ratio of Interest.	Nominal amount of Debt for in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1921.
			Rs.	Rs.			Rs.
		3 per cent	(a) 3,92,839	30,92,839			30,29,839
	Capital expenditure in rupees	...	30,92,839	30,92,839			30,92,839
	Ditto converted into £ at Rs. 10=£1 .						

(a) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 88D.

No. III.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest	Nominal amount of Debt for in the case of Share Capital the amount of such Capital).	Cash received in respect thereof	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1931.
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	£ 1,500,000	£ 1,500,000	Between 1894-95 and 1896-97.	.....	£ 1,500,000
	Debentures in sterling	1½ "	480,000	(a) 490,274	1919	4th July 1921	480,900
	Ditto	4½ "	300,000	296,625	1919	13th April 1921	300,000
	TOTAL ASSAM-BENGAL						
			2,280,000	(b) 2,286,899			2,280,000
BENGAL-NAGPUR	Share Capital in sterling	3½ "	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debenture Stock in sterling	4 "	2,000,000	1,945,586	1914	1st January 1914	2,000,000
	Debentures in sterling	4½ "	750,000	742,500	1919	1st June 1921	750,000
	Ditto	6½ "	448,000	439,725	1920	18th August 1922	448,000
	Ditto	6 "	400,000	394,500	1920	21st April 1922	400,000
	Ditto	6½ "	400,000	396,500	1920	5th November 1922	400,000
	Ditto	6 "	445,000	428,750	1920	31st January 1922	445,000
	Ditto	4½ "	162,000	143,000	1919	18th August 1921	162,000
	Ditto	6½ "	500,000	496,250	1921	2nd February 1923	500,000
	Ditto	5 "	325,500	316,549	1920	10th January 1922	325,500
	Ditto	4½ "	120,000	119,400	1919	4th May 1921	120,000
	Ditto	4½ "	150,000	149,375	1919	16th July 1921	150,000
	Ditto	6½ "	500,000	499,375	1920	15th July 1922	500,000
	Ditto	6½ "	155,000	154,419	1921	3rd January 1923	155,000
	TOTAL BENGAL-NAGPUR		9,616,400	(c) 9,528,929			9,640,400
BURMA	Share Capital in sterling	2½ "	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 "	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ "	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.
 (b) Differs from the corresponding total in Account No. 74A by £7,007 being the net amount of premia realised and discount paid on debentures which have been discharged or renewed.
 (c) £16,734 ditto

No. IIB.—CAPITAL raised for RAILWAYS treated as property of the State, in respect of which guarantee for interest and repayment of CAPITAL has been given—concl.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1921.
ROHILKUND AND KUMAON	Joint Debenture Stock—State Share	4 per cent.	£ (a) 472,000	£ 472,000	1909	31st December 1932	£ 472,000
MADRAS AND SOUTHERN MAHARAJA (EXCLUDING MYSORE).	Share Capital in sterling	3½ "	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 "	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	4½ "	100,000	99,000	1919	1st June 1921	100,000
	Ditto	4½ "	475,000	475,000	1920	30th November 1931	475,000
	Ditto	5 "	201,000	201,000	1920	1st April 1922	201,000
	Ditto	6½ "	500,000	496,000	1920	1st August 1922	500,000
TOTAL MADRAS AND SOUTHERN MAHARAJA (EXCLUDING MYSORE).			8,776,000	8,772,395.			8,776,000.
BOMBAY, BARODA AND CENTRAL INDIA.	Share Capital in sterling	3 "	2,000,000	2,000,000	.....	" "	2,000,000
GREAT INDIAN PENINSULA	Ditto	3 "	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Ditto	3½ "	1,000,000	1,000,000			1,000,000
	GRAND TOTAL		31,000,300	30,855,042			31,000,300

The proceeds of the loan were not paid over to Government.

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.

(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.

N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.

No. IIC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1921.
EAST INDIAN	Debenture Stock in sterling	3 per cent.	£ 5,000,000	£ 4,835,892	Between 1899 and 1902	4th May 1929	£ 5,000,000
	Ditto	3 "	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 "	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ "	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ "	2,450,000	2,380,303	1908	4th August 1937	2,450,000
	Ditto	3½ "	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ "	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,751,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ "	1,000,000	960,364	1903	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ "	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ "	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 "	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	4½ "	395,000	393,088	1919	15th August 1921	395,000
	Ditto	6½ "	250,000	249,375	1920	3rd July 1922	250,000
	Ditto	6½ "	250,000	249,062	1921	3rd January 1923	250,000
	TOTAL SOUTH INDIAN		(b) 3,213,248	(c) 3,186,769			3,213,248
	GRAND TOTAL		26,313,248	25,153,531			26,313,248

a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.

(b) Includes £447,791 on account of the Tinnevely-Quilon Railway, Indian State Section, the interest on which is under-written by the Travancore Darbar.

(c) Differs from corresponding total in Account No. 74A. by £4,725, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts.

